



Oxford Policy Management

Tracking government expenditure on nutrition in Sierra Leone

Piloting the SUN three step approach

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Executive summary

Introduction

In 2013 the Government of Sierra Leone committed to increase its financial allocation to nutrition and food security, and to create specific budget lines for nutrition in the ministries of Health and Sanitation; Agriculture, Forestry and Food Security; and any other relevant ministries (Nutrition for Growth, 2013). This report explores the extent to which these commitments have been upheld, and provides civil society with a tool for monitoring them into the future.

Methodology

The Scaling up Nutrition three step approach is used to track public expenditure on nutrition between 2012 and 2015, with extra emphasis put on aligning units of expenditure with the government's chart of accounts.

Results

Total public expenditure on nutrition is estimated to have grown from Le. 130-215 billion between 2012 and 2015 (US\$30-48 million). This is a growth from Le. 22-34 thousand per capita. This is a 64% nominal growth in expenditure. However, once inflation and population growth have been taken into account, the purchasing power of expenditure per capita grew by 15%. As teacher salaries were considered nutrition sensitive, the majority of nutrition sensitive expenditure was absorbed by the government payroll, and spent by the Ministry of Education, Science and Technology. Nutrition specific public expenditure grew from Le. 30-393 million, between 2012 and 2014, but fell to Le. 270 million in 2015. It was all spent by the Directorate of Food and Nutrition in the Ministry of Health and Sanitation. The directorate has a budgeted expenditure for 2016 of Le. 842 million. However, at the time of writing, nothing had been disbursed for the year.

The Ministry of Finance and Economic Development has assigned codes in its chart of accounts to directly refer to nutrition. The Directorate of Food and Nutrition has been given its own programme code, and a variety of corresponding nutrition related activity codes. They appear to be growing into well used codes. The Ministry of Agriculture, Forestry and Food Security have been given a code for the 'support to mainstreaming nutrition activities in dissemination of technologies for crop based recipes' activity. However, this code is yet to be used. There is also an activity code for setting up the Scaling up Nutrition Secretariat that has been included in the Office of the Vice President's budget for 2016.

A comparison between expenditure and the estimated cost of Sierra Leone's Food and Nutrition Security Implementation Plan 2013-17 suggests that around an equivalent of 30% of plan's cost was spent on programmes and activities associated with the plan. However, the plan is not structured in the same way as the government's accounting system, so this process was considered to be of limited value.

Discussion

Broadly speaking, the Government of Sierra Leone's financial contribution to the fight against undernutrition has been to hire a workforce. Primary and secondary education as well as health care were considered to have significant impacts on the underlying causes of nutritional status, and so teachers and health workers were the largest components of this. Particularly in the health

sector, where key commodities were procured by donors, the strategy was for government funded employees to implement activities using partner funded commodities.

The budget tracking methodology had three main benefits. First, by making use of a dataset already collected and managed by the Ministry of Finance and Economic Development it removed the need for primary data collection, making the process quicker and cheaper. Second, as the data is already routinely collected and stored according to the chart of accounts this report can be repeated in future years, and will be comparable over time. Third, policy recommendations that arose could be expressed in a format that government can easily engage with (as they are in line with its financial structure).

However, it also had a number of limitations. The three step approach places a lot of weight on a distinction between activities impacting on the underlying causes of nutrition (sensitive), and activities directly targeting nutrition itself (specific). Both should be captured, with the former weighted less than the latter. However, it was hard to exclude anything from the first category, as everything could impact on an underlying cause of nutrition in some way. When given a list of all activities carried out by a selection of ministries in 2015, government representatives identified all of them as nutrition sensitive. In addition, the distinction does not match the set of activities in Sierra Leone's National Food and Nutrition Security Implementation Plan, which appears to identify all nutrition specific activities and only a subset of nutrition sensitive activities.

There were also issues relating the structure of the chart of accounts. First, there is some degree of fluidity in how codes are used over time. One formal change over the period assessed was the introduction of activity based budgeting. This increased the level of analysis that can be done in 2014-15, but cannot be taken back to 2012-13. A non-formal change was the use of different activity or programme codes with very similar names for the same activities but in different years. There are two codes associated with a children's programme, for example, with slightly different spellings, both carried out by the same ministry but in different years. A third issue is that government is currently in the process of updating the chart of accounts, to align central and district level accounting systems. This will mean a change of codes. If and when government goes through with this, in order to continue monitoring the same items that are tracked in this report it will be necessary to map the current codes on to the new ones.

The biggest challenge, however, was with analysing public expenditure through the payroll. The human resource stock is found to be government's most significant investment in the fight against undernutrition. However, because of the accounting structure, expenditure on particular cadres of worker (such as nutritionists, maternal and child health aides or state enrolled community health nurses) cannot be identified without further data collection. Adding further data collection increases the time and expense necessary to conduct this analysis and it also makes interpreting the analysis more complex, and harder for government to engage with.

Key recommendations

- The quantity and cost of nutritionists should be recorded and published annually.
- Broad activities in nutrition strategies should be assigned codes in the chart of accounts.

Structure of the report

Section 1 is an introduction nutrition and the economy in Sierra Leone. Section 2 is an introduction to public budgeting and expenditure data in Sierra Leone. Section 3 presents the methodology. Section 4 presents the results. Section 5 discusses both the results and the methodology, and section 6 offers some recommendations for future iterations of this work.

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List of abbreviations

ACF	Action Contre La Faim
A4P	Agenda for Prosperity
BECE	Basic Education Certificate Examination
CRS	Catholic Relief Services
CoA	Chart of Accounts
CHO	Community Health Officer
CI	Confidence Interval
DFN	Directorate of Food and Nutrition
DHMT	District Health Management Team
EVD	Ebola Virus Disease
GGE	General Government Expenditure
GST	Goods and Services Tax
GoSL	Government of Sierra Leone
GDP	Gross Domestic Product
ICADEP	Inclusive Comprehensive Agricultural Development Programme
IYCF	Infant and Young Child Feeding
JSS	Junior Secondary School
MCH Aide	Maternal and Child Health Aide
MCH/EPI	Maternal Child Health/ Extended Programme of Immunisation
MoAFFS	Ministry of Agriculture, Forestry and Food Security
MoEST	Ministry of Education, Science and Technology
MoFED	Ministry of Finance and Economic Development
MoSWGCA	Ministry of Social Welfare, Gender and Childrens' Affairs
MoWR	Ministry of Water Resources
MDA	Ministry, Department or Agency
NFNSIP	National Food and Nutrition Security Implementation Plan
NFNSP	National Food and Nutrition Security Policy
NPSE	National Primary School Education
NGO	Non-Government Organisation
OPM	Oxford Policy Management
PETS	Public Expenditure Tracking Survey
SUN	Scaling Up Nutrition
SSS	Senior Secondary School
SECHN	State Enrolled Community Health Nurse
UN	United Nations
WFP	World Food Programme

1 Introduction and background

At the 2013 Nutrition for Growth Summit¹ the Government of Sierra Leone (GoSL) committed to increase their financial allocation to nutrition and food security, and to create specific budget lines for nutrition in the ministries of Health and Sanitation (MoHS); Agriculture, Forestry and Food Security (MoAFFS) and any other relevant ministries (Nutrition for Growth, 2013).

This commitment was one of four, aiming to reduce the prevalence of stunting (from 25.7% to 11.7%) and wasting (from 6.9% to 2%), and increase exclusive breastfeeding (from 32% to 70%) by 2020. The other three commitments were to finalise and endorse the five year Food and Nutrition Security Plan, to establish legal frameworks and enforce the Code for the Marketing of Breast Milk Substitutes and food fortification, and to scale up relevant community support groups.

These commitments are set against a backdrop of extreme poverty and very poor nutritional status throughout the country. It was estimated that in 2014 12.9% of children were underweight (11.9-14, 95% confidence interval (CI)), 28.8% were stunted (27.5-30.2; 95% CI) and 4.7% were wasted (4.3-5.2; 95% CI). Less than 60% of new-borns were exclusively breastfed, and 45% of the population were affected by chronic food insecurity during the lean season (UNICEF, 2014). The 2015 Human Development Index ranked Sierra Leone 181 out of 188 countries with comparable data.² This annual ranking is based on a combination of health, education and income indicators. In 2014 (the year informing the 2015 ranking) life expectancy was 51 years, mean years of schooling was 3.1, and the average income was \$1,780.³ Each of these three measures is very low by international standards, and intimately related to nutrition. Well-nourished people live longer, spend more time in school and are more productive. Conversely, well-functioning health, education and employment systems enable people to adequately satisfy their nutritional needs. On top of all this, it is expected that the nutritional status of many people throughout Sierra Leone will have deteriorated as a secondary consequence of the Ebola Virus Disease (EVD) outbreak in 2014-15. In March 2015, for instance (not the lean season), 43% of the population are estimated to have been food insecure (7% severely).⁴

In March this year the International Monetary Fund (IMF) and GoSL held their 2016 Article IV consultations – these discussions offer a consensus on the overall state of the economy. The results have not yet been published, but comments have been released.⁵ The overall economy was said to be recovering from the twin shocks of the EVD epidemic and the halt in iron ore mining. With the hopeful end of Ebola and resumption of iron ore mining gross domestic product (GDP) was expected to grow by 4.3% this year, following its 21% contraction in 2015. Inflation was expected to remain stable around 8.5%, with the potential for a small spike if the Leone depreciates against the US\$ (which, at the time of writing this report, was happening). Notably, the government budget was said to be under pressure, with a likely shortfall in donor and domestic financing, and higher than expected expenditures in some areas (which areas were not stated). The predicted growth in the overall economy was vulnerable to a number of risks – most notably, a resurgence of EVD; external shocks, particularly through their impact on revenue from donors and iron ore sales; and the global economic slowdown, particularly in China, a major trading partner.

On the international stage, the United Nations (UN) have launched their Sustainable Development Goals (SDGs) as successors to the Millennium Development Goals (MDGs). These are a benchmarking guide to the global community's approach to development. Goal two (of 17) is to 'end hunger, achieve food security and improved nutrition and promote sustainable agriculture'.

¹ <http://scalingupnutrition.org/news/an-historic-moment-for-nutrition-nutrition-for-growth-summit-in-london#.VzXNGPkrI2w>

² <http://hdr.undp.org/en/data>

³ Gross national income per capita, in 2011 purchasing power parity \$

⁴ WFP and partners, Emergency Food Security Assessment (EFSA), March-April 2015

⁵ <http://www.imf.org/external/np/sec/pr/2016/pr16143.htm>. The previously published Article IV consultation is from 2013.

GoSL has fully endorsed these goals, and made clear how they have been adapted into the national development processes.⁶ Goal two has been mapped onto pillar one of the Agenda for Prosperity (A4P) (Sierra Leone's national development plan), and placed under the remit of MoAFFS. In addition, a number of indicators have been selected for monitoring progress against it, including the proportion of various populations in food poverty, the proportion of children under five who are stunted, underweight or wasted, and the rate of national food self-sufficiency (MoFED, 2015).

As well as this, the Scaling Up Nutrition (SUN) Movement is working to unite governments, civil society, the United Nations (UN), donors, businesses and researchers throughout the world in a collective effort to improve global nutrition – specifically, to achieve the six World Health Assembly Goals by 2025.⁷ Since its inception in 2010, 55 countries have signed up. Sierra Leone joined in 2012, and has established a coordinating secretariat under the Office of the Vice President, connecting a network of the relevant arms of GoSL as well as non-government organisations (NGOs), the UN and donors. The movement has been working towards a technically sound methodology for tracking public expenditure on nutrition. A three step approach⁸ has emerged and been piloted in a wide variety of countries. It consists of identifying the activities that government funds and which have an impact on nutrition, categorising them as either nutrition 'sensitive' or 'specific', and aggregating some proportion of the expenditure on these activities. Nutrition sensitive activities are those which indirectly address nutrition through targeting its underlying causes – general health care, sanitation, education. Nutrition specific activities directly target the nutrition itself – the promotion of improved young child feeding practices, vitamin A distribution, treatment of acute malnutrition. The experiences of the first 30 countries to attempt this process have been documented (Fracassi, et al., 2016), and are a strong point of departure for this report.

This is a pilot of the three step approach in Sierra Leone. The objective is to get a sense of how government expenditure on nutrition has changed since it made that commitment in 2013, and to provide civil society with a tool that can be used to monitor GoSL's financial allocation to nutrition and food security going forward. Public expenditure is tracked between 2012 and 2015, and the introduction and use of nutrition budget lines in health and agriculture are discussed. It is a starting point that should be modified and built on over time, taking care to collect data that is comparable. Its implementation in Sierra Leone was designed to be quick and cheap, without any primary data collection. It makes the most of data already collected and managed by the Ministry of Finance and Economic Development (MoFED). This was hoped to facilitate routine repetition of the analysis in the future, but also to encourage consistency over time and to structure results in such a way that they can be easily engaged with by government.

In order for this report to be most useful, particular items that are identified throughout section 4 should be monitored in disaggregated form into the future. These are the programmes and activities that are of particular relevance to nutrition. They are not necessarily nutrition specific, but they are somehow more directly related to nutrition than just targeting its underlying causes. Examples include the Home Economics Unit within the Ministry of Education, Science and Technology (MoEST), the Environmental Health Directorate within the MoHS, the Food Security Control Unit within MoAFFS, the Children's Programme within the Ministry of Social Welfare, Gender and Children's Affairs (MoSWGCA) and a programme to improve potable water in the Western Area under the Ministry of Water Resources (MoWR) (among others). Monitoring these particular programmes and activities in an ongoing manner will enable civil society to start to understand what money is spent on, as well as how much is spent overall.

⁶ <https://sustainabledevelopment.un.org/content/documents/1510Sierra%20Leone%20Progress%20Report.pdf>

⁷ http://www.who.int/nutrition/topics/nutrition_globaltargets2025/en/

⁸ <http://scalingupnutrition.org/resources-archive/financial-tracking-resource-mobilization/budget-analysis>

2 Introduction to public budget and expenditure data in Sierra Leone

In order to understand this report it is necessary to have a basic understanding of how information on government expenditure is stored, presented and accessible in Sierra Leone.

2.1 Categories of expenditure

There are four main categories of government expenditure in Sierra Leone:

- **Non salary, non interest recurrent expenditure:** A recurrent expenditure is any expenditure on an item that cannot be resold – so the good bought is consumed. Key examples are drugs and medical consumables, school text books and utility bills. For the purposes of this report, there are two sub categories of this which are of particular relevance:
 - **Central level government:** this is primarily day to day operating costs of central level government – the directorates and programmes within ministries.
 - **Transfers to Local Councils:** these are grants made from MoFED to district based units of government (Local Councils). Since 2004 responsibility for the provision of many government services has been decentralised – including health, education, agriculture, social welfare and water supply. In practice significant components of each of these services are still centralised (such as the payroll), but Local Councils play a key role in supportive supervision of service delivery, and receive the grants directly from MoFED earmarked to specific areas to assist with this.
- **Payroll:** this includes the salaries and all work benefits of government staff. All line ministries have core administrative staff working in government offices. Some ministries also have extensive staff networks throughout the country, such as teachers, health workers or agricultural field officers.
- **Total interest payments:** This is interest that is paid on government debt. It is split between interest on foreign and domestic debt. Foreign debt is the result of borrowing money from abroad, in particular from institutions like the World Bank and China Exim Bank. Domestic debt is the result of borrowing money from the local market, in particular through products such as government bonds.
- **Capital expenditure** (also referred to as development expenditure or public investment): this is investment in infrastructure. Key examples include health facility, school, road and water pipeline construction. In practice capital expenditure in Sierra Leone is generally funded largely from external sources, either through grants, concessionary loans or directly by donors. Government may also provide counterpart funding.

Total general government expenditure (GGE) is the sum of these four categories of expenditure.⁹

⁹ The World Bank definition of GGE excludes capital expenditure. However, some uses of the term in Sierra Leone appear to include capital expenditure. This report does not consider which definition is correct. All expenditures recorded in the integrated financial management system, plus the payroll (explained in the next section) are included. Government capital expenditures are generally included in the integrated financial management system, and so included in this analysis.

2.2 Government budgeting and expenditure processes

Government is composed of Ministries, Departments and Agencies (MDAs). Within each MDA there are divisions, and within divisions there are programmes (also sometimes referred to as cost centres). MDAs, divisions and programmes represent the management hierarchy, with programme heads reporting to division heads, who in turn report to MDA heads. For example, the Directorate of Food and Nutrition (DFN) is a programme within the Directorate of Reproductive and Child Health (division), within the Ministry of Health and Sanitation (MDA).

Annual budgets are presented to Parliament by the Minister of Finance and Economic Development, proposing how much may be spent by each programme, division and MDA in the following year. Since 2013 Government have been moving towards implementing activity based budgeting. This means that budgeted amounts are also assigned to specific activities within each programme. These activities are taken from the Agenda for Prosperity (GoSL, 2013).¹⁰ They relate to the eight pillars as well as the policies and objectives within them. Once passed by Parliament, a slightly aggregated version is published online.¹¹ This document is available to the general public, and can be used by civil society to monitor government budgets and, to some extent, actual government expenditure.

Before any programme spends anything, MoFED must release the funds. In practice, this is an unpredictable step in the expenditure process, as it depends on the revenue streams of government. Government cannot guarantee when it will be able to raise money, or how much it will be able to raise. A surprise slowdown in the wider economy, for example, as was experienced following the EVD outbreak, will decrease the amount of goods and services tax (GST) government can collect in any given week, month or even year. This in turn decreases the amount they can release to implementing programmes throughout the line ministries. This report was prepared in May 2016, and many units of government were still reporting that no funds had been released for the year.

Once funds are released, different programmes in different MDAs have slightly different processes to spend the money allocated to them. Some programmes have their own bank accounts, and the Accountant General's Department simply disburse money directly to these bank accounts, from where it is spent on selected inputs necessary to carry out the activities identified in the budget. This is the practice throughout the MoHS. For other programmes the Accountant General's Department raise cheques payable directly to whoever is providing the input (the service provider contracted by the government, for example a book store providing textbooks), at the request of the implementing programme. A third possibility is that a ministry has one central bank account to which small amounts are distributed to provide imprest for each of the divisions within it. In all three cases programme managers are responsible for preparing Public Expenditure Tracking Survey (PETS) forms and payment vouchers, which detail and authorise the amount requested to spend and what it is to be spent on. The permanent secretary must also sign off on these.

The important point to take from this is that government proposes budgets and spends money in a structure based on programmes, divisions and MDAs carrying out the activities from the Agenda for Prosperity.

2.3 Chart of Accounts (CoA)

The chart of accounts is a list of codes associated with the activities, programmes, divisions, MDAs and types of input that a government expenditure can be associated with. It is used to index all

¹⁰ <http://www.sierra-leone.org/Agenda%204%20Prosperity.pdf>

¹¹ <http://mofed.gov.sl/annualbudgetrep.htm>

expenditures in a centralised database called the Integrated Financial Management Information System (IFMIS). This database is maintained by the Accountant General's Department within MoFED.

Every MDA, division, programme and activity have specific codes. This means that in order to calculate expenditure by any particular division, for example, it is possible to 'ask' the IFMIS for a report on expenditure recorded with that division's code.

In addition to MDA, division, programme and activity, there are codes associated with the fund source and agreement; the location of expenditure (geographic region) and the type of good being bought (referred to as object codes).

Overall, every expenditure made by government is given a 27 digit code, which carries the information necessary for describing it. The code structure is outlined in Table 1, and illustrated in Figure 1. For example, in the 2016 Government Budget¹² DFN were allocated Le. 242 million to carry out the activity of 'promoting improved infant and young child feeding practices and food hygiene'. This has its own activity code, based on its location in the Agenda for Prosperity (pillar 3, policy area 2). The directorate have their own bank account, so the Accountant General's Department transfers money directly to their bank account and the directorate raises cheques for whoever supplies them with services. This sort of transfer is referred to as a 'grant to other government body'. This code (in Figure 1) can be input into IFMIS to see how much government has spent through grants to the DFN's bank account for the purposes of that specific activity.

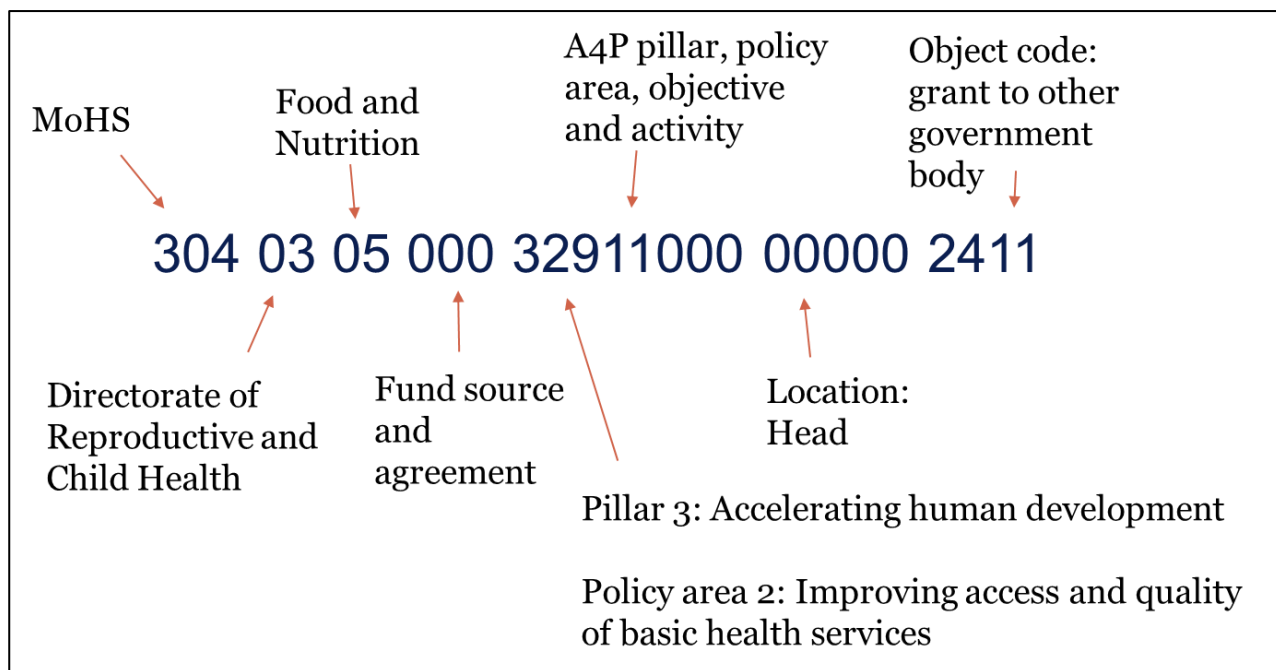
Table 1: CoA structure

General code area	Digit number	Description
Organisation code	1-3	MDA, vote controller responsible for the expenditure item
	4-5	Division
	6-7	Cost centre
Fund source code	8	Fund source
	9-10	Fund agreement
PRSP activity/project code	11	PRSP pillar
	12	Policy area
	13	PRSP objective
	14-18	PRSP activity
Location code	19-23	Location - head, eastern, northern, western southern
Object code	24	Object type
	25-27	Object code

Source: Budget book 2016, accessed from the Budget Bureau

¹² <http://mofed.gov.sl/speeches/Budget%20Profile.pdf>

Figure 1: CoA structure: Food and Nutrition example



With this background knowledge, it is possible to understand the rest of this report. The methodology focuses on using these government accounting practices to track public expenditure on select services that are identified as impacting on the nutritional status of Sierra Leoneans.

3 Methodology

The process for preparing this analysis is designed to be cheap and easy to replicate. This is so that it can be repeated on a routine basis, and trends in government expenditure on nutrition can be analysed in near real time.

The SUN three step approach for tracking public expenditure on nutrition is used as a starting point, and ultimately this methodology and the SUN three step approach are consistent. However, extra emphasis is put on alignment with the GoSL's chart of accounts. This makes the most of an existing dataset, eases replication in future years, and has the added benefit of structuring analysis in a format that government, particularly MoFED, can engage with.

This methodology section is intended to be detailed enough that readers can replicate it and build on it.

3.1 Step one – identify nutrition activities

Identifying nutrition activities has two components – identifying the nutrition related activities that government carries out (by line ministries), and identifying how expenditures on these activities are recorded (by MoFED).

The first of these components was done in two stages. Government policy and strategy documents were used to develop an 'initial impression' of what government is doing. Specifically, this included:

- The National Food and Nutrition Security Policy (NFNSP) 2012-16 (MoHS, 2012)
- The National Food and Nutrition Security Implementation Plan (NFNSIP) 2013-17 (GoSL, 2013)
- The third Poverty Reduction Strategy Paper – the Agenda for Prosperity (A4P) 2013-18 (GoSL, 2013)

Together, these three documents outline government's plan for addressing undernutrition in Sierra Leone. Wider literature on general government interventions impacting on nutrition was used to validate the 'initial impression'. In particular, Bhutta et al. (2013) and Ruel and Alderman (2013) from the 2013 Lancet series on nutrition were useful.

From these sources, five implementing line ministries were identified as carrying out activities positively impacting on undernutrition in Sierra Leone:

- The Ministry of Health and Sanitation (MoHS)
- The Ministry of Education, Science and Technology (MoEST)
- The Ministry of Agriculture, Forestry and Food Security (MoAFFS)
- The Ministry of Social Welfare, Gender and Children's Affairs (MoSWGCA)
- The Ministry of Water Resources (MoWR).

In addition, the Scaling up Nutrition Secretariat within the Office of the Vice President (working on coordination) and MoFED (overseeing expenditure) were identified as playing important facilitation roles.

However, what is planned and what is implemented often differ. For this reason stakeholders from specific units within each MDA were interviewed to get an understanding of what was actually carried out. Table 2 lists the organisational units that were interviewed.

Interviews were informal (they did not follow a set questionnaire), but centred on answering four key questions:

- Does your unit carry out any nutrition related activities?
- Do you consider these activities to be nutrition specific or nutrition sensitive (explained in more detail in section 3.2)?
- What are the inputs used when providing these services?
- Where is expenditure on these inputs accounted for?

The interview with the National Coordinator of the SUN Secretariat was used to validate findings from the strategy and policy paper review and the line ministry interviews. The interviews with the line ministries focused on the first three questions, but also addressed the fourth question when accounting staff were present. The interviews with MoFED focused on the fourth question. However, to some extent all four questions were always addressed.

Table 2: Interviews held

Role	MDA	Units
Coordination	SUN Secretariat	National Coordinator
Service delivery	MoHS	Food and Nutrition Directorate; Directorate of Finance; Directorate of Policy, Planning and Information; Human Resources Division
	MoEST	School Feeding Unit; Home Economics Unit; Principle Accountant
	MoWR	Deputy Director; Principle Accountant
	MoAFFS	Directorate of Planning, Evaluation and Monitoring; Women in Agriculture and Nutrition Unit
	MoSWGCA	Director of Children's Affairs
Financing	MoFED	SUN focal point; Budget Bureau; Accountant General's Department; Local Government Finance Division, Payroll Office

Budget Bureau temporarily provided the '2016 Budget Book' for reference (in their office). This is a detailed list of all budgeted recurrent and capital expenditures for 2016 (more detailed than what is published online). As explained in section 2.2, all units of budgeted expenditure are associated with a ministry, division, cost centre and activity. This book was used to identify the relevant codes from the CoA associated with each of the broad areas of government activity so far identified. In particular, it was possible to identify the MDA codes for each of the five key line ministries (Table 3). A formal request was then made to the Accountant General's Department for actual expenditure reports against these codes between 2012 and 2015. This information was provided.

The Accountant General's Department oversee non salary, non interest recurrent and capital expenditure (the first and last categories of expenditure described in section 2.1). However, the expenditure reports did not include detailed information about what the transfers to Local Councils were earmarked for (only total grants to the Local Councils). They also did not include information on expenditure through the payroll. However, they did include detailed information about some payments made by central government on behalf of Local Councils (recorded against MDA code 701).

Detailed information about transfers to Local Councils and how they were earmarked between relevant sectors was requested and received from the Local Government Finance Division within MoFED. Detailed expenditure on actual payroll expenditures could not be got from government,

and so budgeted expenditure figures were taken from the annual budget profiles (referred to above).

Table 3: MDA codes for identified ministries

MDA	CoA code (first three digits)
Ministry of Education, Science and Technology	301
Ministry of Health and Sanitation	304
Ministry of Social Welfare, Gender and Children's Affairs	305
Ministry of Agriculture, Forestry and Food Security	401
Ministry of Water Resources	414
Local Councils	701

Source: Budget book 2016, accessed from the Budget Bureau

3.2 Step two – Assess whether activities are nutrition specific or sensitive

The distinction between nutrition sensitive and specific activities is stimulating extensive debate throughout the community, but ultimately categorising the activities identified in step one as specific or sensitive is something to be decided on a country by country basis according to policy design and objectives.

Nutrition specific activities directly target undernutrition as their primary objective – either through improved dietary intake or through management of a nutrition related disease. Nutrition sensitive activities indirectly target undernutrition through addressing one or several of its underlying causes, such as household food insecurity, inadequate care practices, lack of household, health service or general environmental quality water, sanitation and hygiene or inadequate access to health services and education. These underlying causes are commonly associated with poverty, but also lead to myriad problems beyond undernutrition. As such, activities targeting the underlying causes of malnutrition are also contributing to other non-nutrition related outcomes.¹³ Figure 2 maps out these relationships. As a general rule, nutrition specific activities are targeting the light blue areas, whereas nutrition sensitive activities target the dark blue areas.

Bhutta et al (2013) summarised evidence on the effectiveness and efficacy of a range of interventions generally considered to be nutrition specific, which can be used as a reference point to begin categorisation in a new country (listed in Table 4). They are usually implemented through the health sector, and often through some form of nutrition directorate.

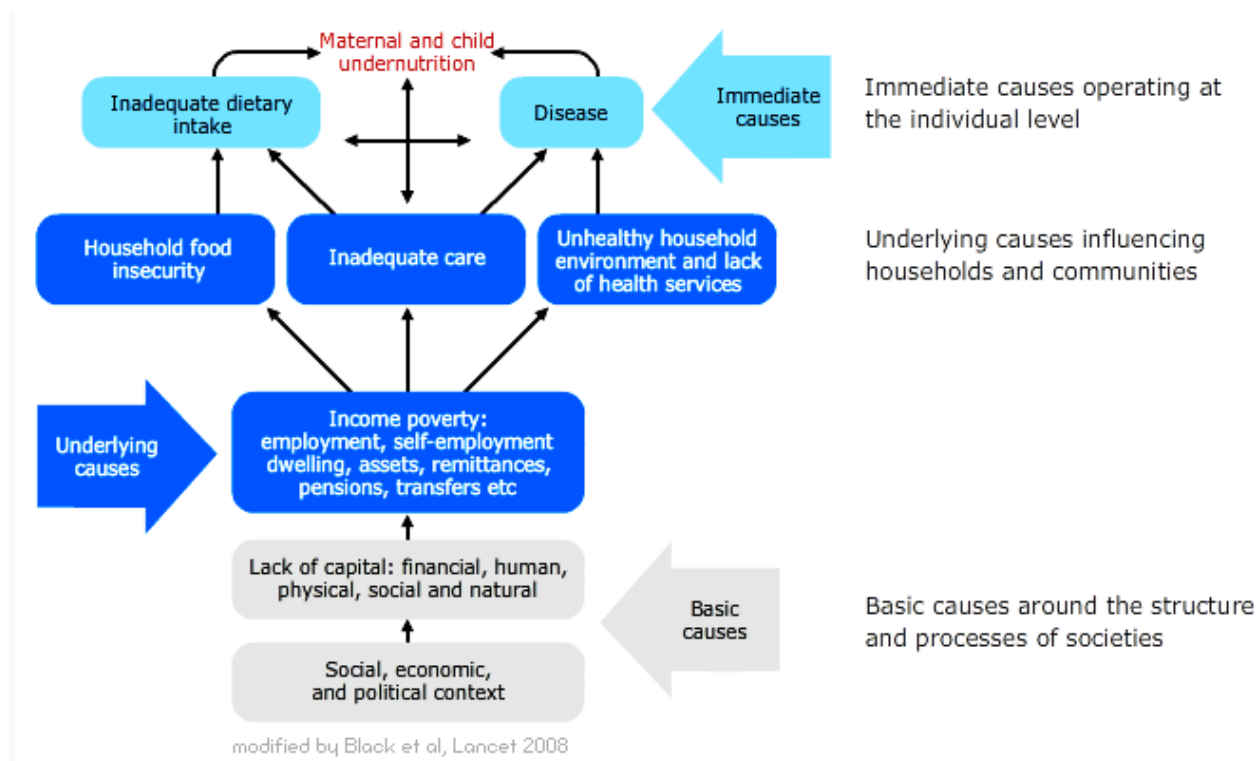
Nutrition sensitive interventions, on the other hand, draw on complementary sectors such as agriculture, the wider health sector, social protection, early childhood development, education and water, sanitation and hygiene (WASH). They are generally implemented on a large scale, and can serve as delivery platforms for nutrition specific interventions.

Ruel et al. (2013) summarised the potential pathways through which activities in each of these sectors can impact on the fundamental causes of undernutrition (Table 5). Agricultural interventions to boost productivity can increase the supply of food and income, decrease food prices and improve women's social status, health and empowerment. Social safety nets redistribute transfers to low income households, improving their ability to purchase food and environmental sanitation. Early childhood development seeks to avoid impaired cognitive development, which shares many of the same risk factors as undernutrition. Schooling may be a

¹³ This debate is covered extensively in the Lancet's 2013 special edition on maternal and child nutrition: <http://www.thelancet.com/series/maternal-and-child-nutrition>

strong determinant of the nutritional status of the current and next generation through improved awareness of appropriate care practices, self-confidence, literacy and numeracy. All of these processes impact on a population’s nutritional status in a way that the scale up of nutrition-specific interventions cannot do on its own.

Figure 2: Conceptual framework of malnutrition - Distinction between nutrition sensitive and specific activities



Source: internal communications from ACF

Table 4: Nutrition specific interventions

Area	Examples of potential nutrition specific interventions
Interventions in women of reproductive age and during pregnancy:	Folic acid, iron, calcium, iodine and micronutrient supplementation
Nutrition interventions in neonates:	Delayed chord clamping, distribution of vitamin A and K among neonates, Kangaroo mother care
Nutrition interventions in infants and children:	Promotion of breastfeeding, dietary diversity, complementary feeding and vitamin A, iron, multinutrient and zinc supplementation
Disease prevention and management:	Prevention and treatment of moderate and severe acute malnutrition (facility and community based management)

Source: (Bhutta, et al., 2013). Note: there is not yet evidence of effectiveness and efficacy of all of these interventions.

Table 5: Potential nutrition sensitive interventions

Sector	Examples of potential nutrition sensitive interventions
Agriculture	Home gardens and homestead food production systems (not much evidence of positive effect). Bio fortification (breeding of stable crops rich in essential micronutrients, good for general life cycle, but not enough for pregnant women or first 1000 days. Efficacy shown in a number of instances, effectiveness only

Sector	Examples of potential nutrition sensitive interventions
	so far shown in vitamin A in orange sweet potato).
Social welfare	Conditional cash transfers (much evidence of overall positive effects, but not much to say about nutrition effects). School feeding programmes (in kind conditional transfer, less of a direct impact on nutritional status than interventions targeting pregnant women and first 1000 days). Unconditional transfers (again, little evidence of effect on nutrition). In-kind food distributions (more common in emergencies). Transfer programmes in emergencies (cash transfers often linked with food transfers in emergencies, food transfers now most given in emergencies).
Early childhood development	Core maternal and child nutrition interventions, psychosocial stimulation and responsive parenting, poverty alleviation, food security, maternal depression, gender inequity.
Schooling	Transmit information about health and nutrition, teach numeracy and literacy enabling parents to gain nutrition knowledge, expose individuals to modern medicine, impart self-confidence particularly for women, provide women with opportunity for networking

Source: (Ruel & Alderman, 2013)

Often, nutrition sensitive interventions are part of wider integrated programmes or are not necessarily trackable through a country's budget. This is why, based on the 2015 budget analysis carried out by 30 countries, the SUN Movement summarised the 'types of expenditures' found in government budgets identified by countries themselves, classified for each of the five sectors identified in the Global Nutrition Report 2014¹⁴ (health, education, social protection, agriculture and WASH) (MQSUN, 2016). Annex A of their report tables example budget lines considered nutrition sensitive, and the 'type' of nutrition sensitive activity they were associated with. This is also a useful reference point to build from.

Ultimately, the process for categorising identified activities as specific or sensitive was based on consensus and consultation within stakeholders both in Sierra Leone and throughout ACF's wider network of experts. It was done during the stakeholder interviews (mentioned above) and the validation workshop (mentioned below).

3.3 Step three – Allocate a portion of expenditures to nutrition

The SUN three step approach calls for expenditure on nutrition sensitive activities to be weighted less than expenditure on specific activities – to reflect that nutrition is not their sole objective. A comprehensive attempt to do this would involve weighting every sensitive activity individually, based on the varying extent to which improved nutritional status is the main outcome. However, as this is the first time this exercise has been done in Sierra Leone, it was decided that simplicity was key, and all sensitive activity expenditure should be uniformly weighted at 25%. All specific expenditure was entirely captured (weighted at 100%).

Weighting each nutrition sensitive activity individually can be highly complex. It rapidly faces challenges in terms of attribution (can you attribute or isolate an improvement of nutrition status to a particular activity?) and data availability (not only on the breakdown of expenditures by activity but also on the breakdown of nutritional status outcomes and outputs). The SUN Donor Network methodology to track donor spending on nutrition also evolved in a similar direction. It first attempted to generate a detailed breakdown of projects in order to allocate a portion between 1% and 100% of expenditure to nutrition. However, after an extensive exercise, concluded that using 25% (with the provision for 50% and 75% where justified) was most feasible and realistic. This

¹⁴ <http://globalnutritionreport.org/2014/11/13/global-nutrition-report-2014/>

would make the exercise replicable annually and also more transparent, as it was easy to get lost in assumptions and criteria when understanding why a particular percentage was chosen. Following this experience, the approach to track domestic expenditures at the country level suggested that, for replicability, transparency and sustainability reasons, countries could start uniformly applying 25% for all nutrition-sensitive activities unless they had the resources to embark on a more extensive review.

3.4 Workshops

Two workshops were held in the process of carrying out this work, and a third is planned for its launch. Government and non-government stakeholders were invited to both preparatory events.

The first workshop was held prior to starting the exercise, and used to present the methodology and get feedback. This is where it was recommended that simplicity take priority in step three, and sensitive activities be uniformly weighted at 25%.

The second workshop was held following all of the interviews, and used to validate the findings from each step. Were the correct activities identified? Were they appropriately classified as nutrition sensitive or specific? And are there significant problems with uniformly weighting sensitive activities at 25%? Stakeholders were asked to comment on each of the activities carried out by government in 2015, stating whether they felt they were nutrition specific, sensitive or neither.

3.5 General points

This work sought to identify activities funded by GoSL that impact on the nutritional status of the population, and then to estimate how much government spent on those services. It looked at actual expenditures between 2012 and 2015. It attempted to include total on-budget general government expenditure (including donor funds that are spent through government, such as budget support), through non interest, non-salary expenditure, payroll and transfers to local councils. It tried to exclude expenditure that seemed clearly administrative, without an explicit link to a nutrition related service. Unless otherwise stated, figures are presented in their current form – not adjusted for inflation or population growth.

This report does not systematically look at budgeted expenditures (only actuals were captured) or off budget non-government expenditures.

4 Results

Results are twofold – what services were identified, and how much is government estimated to have spent on them. The first is a consolidation of information from policy and strategy documents and stakeholder interviews, the second is a consolidation of expenditure information from various departments within MoFED – the Accountant General’s Department, the Local Government Finance Division and the payroll component of the annual budgets. Results are presented by ministry, and then aggregated to give an overall picture, and then compared to the NFNSIP.

4.1 Results by ministry

The Ministry of Education, Science and Technology

The MoEST is responsible for overseeing provision of primary (years 1-6), junior secondary (years 7-9), senior secondary (years 10-13) and tertiary education. As outlined in section 3.2, education of children is considered to impact on the underlying causes of undernutrition through a number of pathways. Educated children adopt better nutritional care practices first towards themselves and then, subsequently, toward their own children. Literate and numerate children are better able to find out about balanced nutritional diets, and better able to earn the income necessary to buy healthy foods. Education also improves the confidence and social status of women in society, which is associated with improved nutritional status of infants (Ruel & Alderman, 2013). Tertiary and adult education was not considered relevant for these pathways, and so has not been considered in this report. The broad category for central level policy formation, coordination, administration and supportive supervision was also excluded, for being clearly administrative, but without any explicit link to nutrition related service delivery.

Government provides a school fee subsidy per pupil to primary schools. This was introduced to remove the need to charge families school fees. Government also buys textbooks and other learning materials, as well as paying teacher’s salaries (via the school bank accounts). The annual budgets generally distinguish between teachers and education staff. This expenditure analysis only considers the teachers as nutrition sensitive, not the education staff (the staff within government). Officially, junior secondary school (JSS) and senior secondary school (SSS) both charge fees for enrolment, however it was mentioned during interviews that since the Ebola outbreak government has been paying these fees too (this was not confirmed). It was also noted that schools were closed for a period during the EVD outbreak, although it is not clear how this impacted on government payments. Government gives support to JSS and SSS through the girl child programme (encouraging girls to stay in school beyond the first six years), some procurement of text books and through paying teacher’s salaries. It also pays both the National Primary School Examination (NPSE) and Basic Education Certificate Examination (BECE) examination fees (for primary school and JSS exams). In addition, transfers are made to Local Councils for monitoring and supervision of schools and for basic renovations of school facilities where needed. Finally, government funds a number of teacher training colleges – one in Makeni, Bo and Freetown, and the Milton Margai College of Education. Overall expenditure on these functions is shown in Figure 3. It steadily grew from just under Le. 350 billion to just under Le. 600 billion between 2012 and 2015. Total expenditure is presented in categories that have been constructed by the author for ease of the reader. The composition of these categories in line with the CoA, and those for the other ministries, is outlined in Annex C.

While all of this was considered nutrition sensitive, it was felt during interviews that there were four programmes that should be highlighted due to their relevance to the NFNSIP: gender education, home economics, guidance and counselling for HIV-AIDS and national school feeding programmes

(outlined in Source: *Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.*

Table 6). These are all cost centres within MoEST, and the reported expenditures are a subset of those classified as 'central policy and administration' in Figure 3.

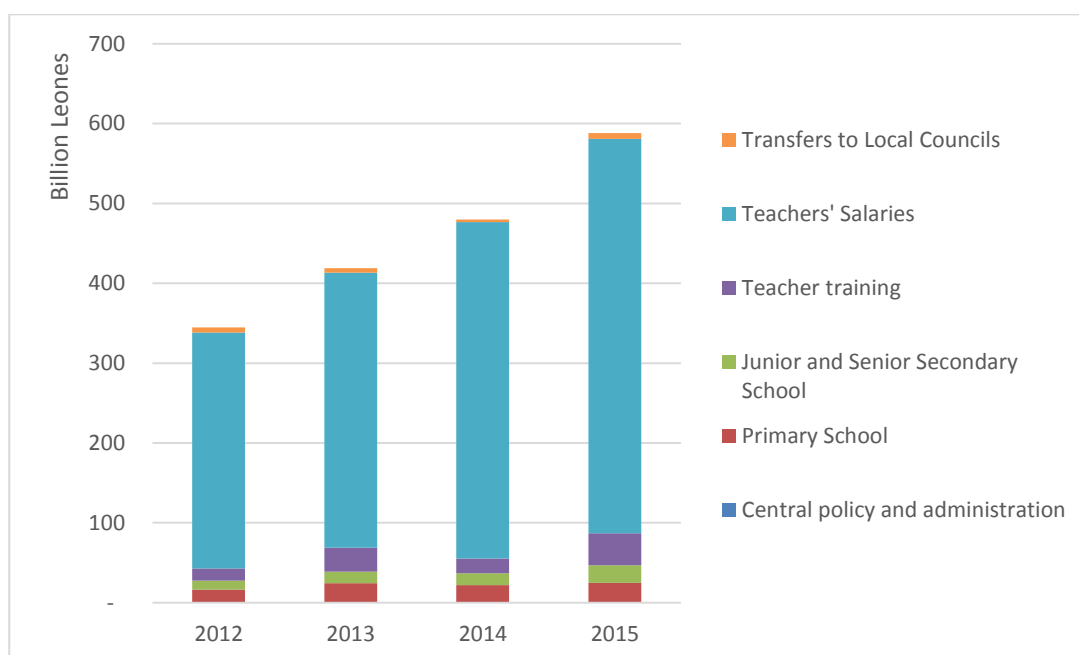
The CoA codes for these programmes are also given – this is so that expenditure against these particular programmes can be monitored consistently into the future (it will be recorded in the IFMIS against this code).

Due to time restrictions, interviews with implementers of 'Gender Education' and 'Guidance and Counselling for HIV/AIDS' could not be arranged. Future iterations of this work should look to clarify what activities these units are implementing.

Home economics deals with the economics and management of the home, communities and families at large, including such topics as health and nutrition, food and nutrition, agriculture (through nutrition gardens), child care etc. It is taught to everyone in primary school and JSS, and to those who select it for SSS. It is provided throughout the country by 230 teachers with special training in home economics. The Home Economics Unit are currently pushing for the development of 'nutrition gardens' in schools, where children can learn about the basics of growing food – an explicit component of the NFNSP and implementation plan. There are six home economics specific centres country wide (located in the South, East and North), and 15 home economics centres in the Western Area. While those in the Western Area are housed within regular primary schools, those throughout the rest of the country have their own buildings.

Government has also adopted a school feeding programme in which wet and/or dry rations of food are distributed in school to children. The programme has three objectives – to encourage children to come to school, to stay in school, and to improve their nutritional status. It is led by the MoEST, but the commodities are largely procured by Catholic Relief Services (CRS) and the World Food Programme (WFP). Government did spend money on the programme in 2012 and 2013, but, according to government accounts, has not done so since.

Figure 3: Public expenditure on child education 2012-15 considered nutrition-sensitive



Source: Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.

Table 6: Expenditure on select nutrition sensitive programmes, MoEST (Leones, millions)

Programme	First 7 digits of the CoA code	2012	2013	2014	2015
Gender education	3010007	-	-	20	-
Home economics	3010010	-	44	50	20
Guidance counselling for HIV/AIDS	3010011	-	-	-	10
National School Feeding Programme	3010204	75	300	-	-
Total		75	344	70	30

Source: Expenditure report from the Accountant General's Department

The Ministry of Health and Sanitation

MoHS is a complicated section of government. In 2010 government launched a Free Health Care Initiative – aiming to provide health services to pregnant women, lactating mothers and children under five without charging user fees. This has come with an increase in donor funding and myriad different agencies contributing to overall implementation.

Health services are provided through a combination of national programmes, community, primary, secondary and tertiary platforms. National programmes are generally led from headquarter level in Freetown, using the Ministry's staff and infrastructure to do so (such as the Maternal and Child Health/Extended Programme of Immunisation (MCH/EPI)). Two key programmes are the Reproductive and Child Health Programme and Primary Health Care. All salaries are paid from the payroll division within MoFED direct to the health workers' private bank accounts (unlike in MoEST, where salaries go through the schools first). As with MoEST, the annual budgets distinguish between technical and non-technical workers. Only the technical workers have been considered nutrition sensitive. Drugs and medical consumables are procured centrally and then distributed throughout the country. As with education, responsibility for primary and secondary health service delivery has been devolved, so grants are made to Local Councils for the monitoring and supervision of facilities. Responsibility for tertiary service delivery was first devolved (and funded through transfers to Local Councils), and then centralised again (as such it is visible in the 2015 non-interest, non-salary accounts). The Office of the Director General and Management Services, the Directorates of Financial Resources, Internal Audit, Information and Communication Technology and the Donor Liaison Desk Office were excluded from analysis, for instance, as they were clearly administrative and not explicitly related to nutrition sensitive service delivery. Overall, nutrition sensitive expenditure through MoHS is estimated to have grown from Le. 120-170 billion between 2012-15 (see Figure 4). Again, the composition of these categories in this figure are outlined in Annex C according to the CoAs.

While much of the MoHS's expenditure was considered to be at least nutrition sensitive, as with education, there were a number of programmes considered worth highlighting for their relevance with respect to the NFNSIP (in this case 11 programmes). These are outlined in Source: Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.

Table 7, again, with their CoA codes. Of these, the most important for the purposes of this report was the DFN. This directorate was responsible for designing and overseeing the country's health related strategy for combating undernutrition. They train nutritionists, who are then distributed throughout all hospitals and District Health Management Teams (DHMTs). They also train

Community Health Officers (CHOs) Maternal and Child Health Aides (MCH aides) and State Enrolled Community Health Nurses (SECHNs) in growth monitoring and the treatment of moderate and severe acute malnutrition. They oversee a programme to encourage mother to mother skills transfer (mother to mother support groups) with relation to family planning, infant and young child feeding (IYCF), counselling, growth monitoring, hygiene and sanitation. They oversee micronutrient supplementation of vitamin A and deworming pills (both routine distribution and through campaigns) and the six month contact point (where mothers are encouraged to come back to the facility with their child for vitamin A supplementation and guidance counselling on various nutrition related issues).

For the purposes of this report, total expenditure by the Directorate of Food and Nutrition was considered nutrition specific. IFMIS recorded expenditure grew significantly in 2013 (from Le. 30 in 2012 to Le. 230 million), but nothing was recorded in 2014. In 2015 recorded expenditure rebounded (to Le. 270 million). Representatives from the directorate were surprised that no expenditures were recorded for 2014. They stated that during the EVD outbreak government dedicated funds towards the improved nutrition of affected communities, households and infected persons. Government funds were reprogrammed to address issues of Ebola in the health and agriculture sectors. Funds went to nutrition programmers in Ebola treatment centres, food was distributed to quarantined households, nutrition products were included in survivor kits and a variety of other smaller nutrition related initiatives were implemented. Moreover, the MoHS were able to provide commitment control forms, expenditure and activity mitigation forms, signed approval for payments, PETS forms and payment vouchers for expenditure amounting to Le. 393 million. It is still not clear why this is not included in IFMIS, and may be due to an accounting error. Due to the significant evidence of expenditure produced by MoHS, these expenditures are included in this analysis.

Activity based accounting did not start until 2014, so it is not possible to comment on how money was spent in 2012 and 2013 (unless payment vouchers were analyzed). However, expenditures in 2015 were accounted against improved identification and monitoring and growth systems, and budgeted expenditures for 2016 have been assigned to promotion of IYCF, advocacy for scaling up nutrition and coordination and promoting micronutrient fortification and food supplementation.

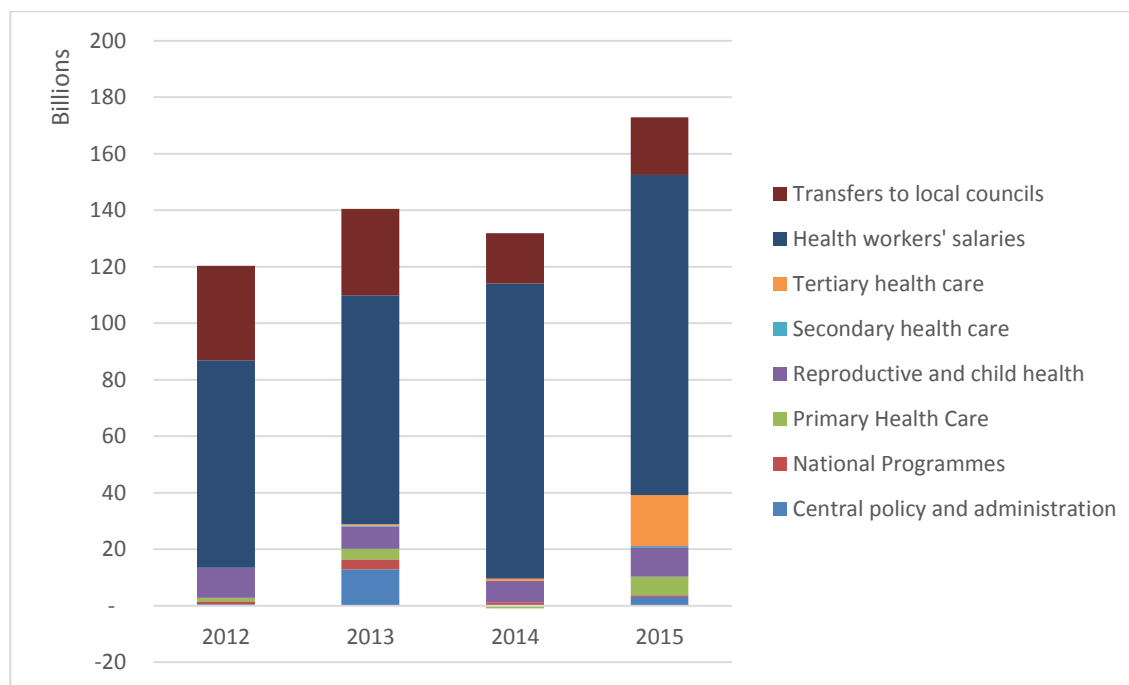
Overall expenditure by DFN was relatively small (in comparison to other directorates within MoHS). The vast majority of the inputs for all of their activities (for example the vitamin A supplements, deworming pills and ready to use therapeutic foods) were procured by donors. The list of services they stated that they carried out goes far beyond those identified in the government accounts, highlighting that they are working on many things that are not directly funded through the Directorate.

The main input funded by government was actually the human resources used to implement the activities planned by DFN – particularly the nutritionists, MCH aides and SECHNs. Essentially, the key cost of the DFN, and of GoSL's implementation of nutrition specific activities, is not reflected in the non-salary, non interest category of public expenditure, it is reflected in the payroll. Source: *Expenditure report from the Accountant General's Department*

Table 8 lists the number of staff hired in these three key cadres, their monthly salary, total annual budgeted cost to government, and proportion of total health worker payroll in 2016 (not including non-wage benefits such as overtime or pensions). This information was more complicated to collect than the other expenditure information presented so far. It was requested from the Director of Human Resources within the MoHS. Information for 2012-2015 could not be retrieved. Moreover, while on paper Nutritionists should be considered 100% nutrition specific, MCH aides and SECHNs also implement activities that are nutrition sensitive, or even not related to nutrition at all. Further work needs to be done to estimate how much of total expenditure on each category of

worker should be considered nutrition specific. As it has not been possible to estimate the cost of these health workers on an annual basis between 2012-15, this report includes all health worker remuneration as sensitive through the payroll. This is not ideal, but the best that could be done in a transparent manner at this stage.

Figure 4: Public expenditure on health services 2012-15 considered nutrition-sensitive



Source: Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.

Table 7: Expenditure on select nutrition programmes, MoHS (Leones, millions)

Programme	First 7 digits of the CoA code	2012	2013	2014	2015
Environmental health and sanitation	3040201	224	83	19	351
Health education	3040202	24	110	11	236
Malaria prevention and control	3040206	884	2,946	-1,141	4,802
STI/HIV/AIDS prevention and control	3040207	177	393	185	754
TB/Leprosy prevention and control	3040208	34	190	29	365
Free Health Care Initiative	3040301	6,541	6,562	7,199	-
National School Health	3040302	20	107	77	78
MCH/EPI	3040303	3,992	602	221	9,732
Reproductive health/Family Planning	3040304	14	155	25	231
Food and Nutrition	3040305	30	232	393	270
Reproductive and Child Health	3040306	-	269	-	180
Total		11,940	11,648	6,625	16,998

Source: Expenditure report from the Accountant General's Department

Table 8: Health workers for nutrition in 2016

Cadre	Quantity	Monthly salary	Approx. annual cost (Le)	% of budgeted 2016 health worker payroll
Nutritionists	52	2,086,560	1,302,013,440	1%
SECHN	2,438	938,952	27,469,979,712	19%

Cadre	Quantity	Monthly salary	Approx. annual cost (Le)	% of budgeted 2016 health worker payroll
MCH Aide	1,801	803,712	17,369,823,744	12%
Total	4,291	3,829,224	46,141,816,896	32%

Source: MoHS, Human Resources Division

In preparation for this report, for time reasons it was not possible to meet with more of the units identified in Source: *Accountant General's Department*. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.

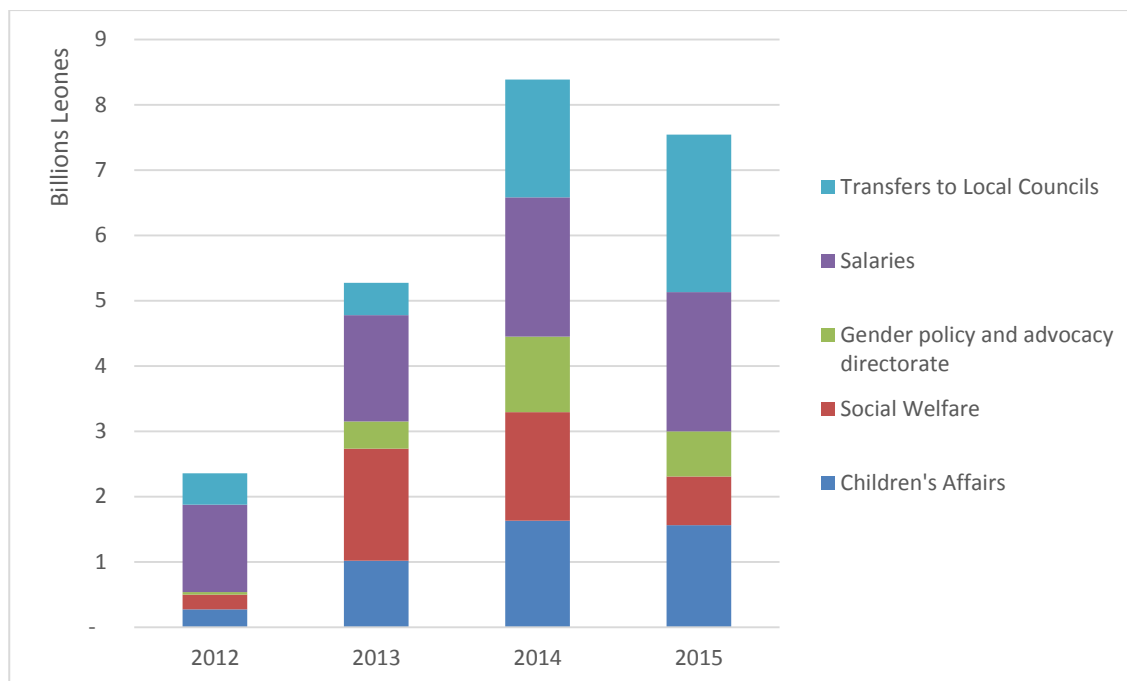
Table 7. Future iterations of this research should attempt to meet with them, in particular MCH/EPI.

The Ministry of Social Welfare, Gender and Children's Affairs

MoSWGCA is composed of three units – Gender Policy and Advocacy, Social Welfare and Children's Affairs. In preparing this report it was only possible to meet with the Directorate of Children's Affairs, and future iterations should endeavour to meet with the other units to get a better understanding of the activities they are carrying out.

The Directorate of Children's Affairs looks to find care solutions for vulnerable children. They currently work in a relatively ad hoc manner, improvising to find bespoke solutions for the new children that come to them every day. Overall there is a lack of adequate infrastructure to provide long term solutions for these children, and even caring for them in the short term is a serious challenge as interim care centres are underfunded. Expenditure by Children's Affairs is generally on interim care centres (temporary care centres where vulnerable children can stay while longer term solutions are being sought), including the food provided at these centres.

While we were not able to meet with representatives from the other directorates within the ministry, we were informed that Social Protection was largely dealing with social safety nets and welfare institutions such as remand homes, approved schools and homes for the aged. Gender affairs engage with the empowerment of women and children, particularly through events on public awareness days such as International Woman's Day and the Day of the African Child. All were considered by those interviewed within government to be nutrition sensitive. The general division for policy formation, coordination, administration and supportive supervision was excluded. The composition of the categories in Figure 5 are detailed in Annex C.

Figure 5: Public expenditure on social welfare services 2012-15

Source: Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.

Expenditure by the three directorates was estimated to have grown from Le. 2-8 billion between 2012 and 2014, but then to have fallen close to Le. 7.5 billion in 2015. The particular programmes considered most relevant to the NFNSIP and their codes are outlined in Table 9.

Table 9: Select nutrition sensitive programmes, MoSWGCA (Leones, millions)

Programme	First 7 digits of the CoA code	2012	2013	2014	2015
Childrens Programmes	3050201	53	462	1,629	-
Childrens Commission	3050202	217	554	-	-
Childrens Programme	3050502	-	-	-	1,561
Social Protection	3050303	226	1,718	1,665	744
Gender Affairs	3050401	42	414	1,155	691
Total		538	3,149	4,449	2,996

Source: Expenditure report from the Accountant General's Department

The Ministry of Agriculture, Forestry and Food Security

MoAFFS has, as part of its mandate, the task of ensuring adequate food supply in Sierra Leone. Under its technical wing there are seven divisions: crops – working towards an enabling environment for increased crop production; extension – to ensure the distribution and implementation of policies and guidelines to farmers; livestock – to promote animal production; forestry – to sustain the management and utilisation of forest resources; agric-engineering – using technology to optimise the use of limited land resources; policy, evaluation, monitoring and statistics – to formulate evidence informed policy and monitor its implementation; and finally, the district offices for district level monitoring and supervision.

The work of these divisions can be divided between three programmes: the smallholder commercialisation programme – coming to an end now and transiting into the Inclusive

Comprehensive Agricultural Development Programme (ICADEP), designed to empower the rural poor to improve their food security and incomes; food and nutrition security – to protect the supply of adequate nutritional commodities; and forestry, conservation and biodiversity – now finished, the programme aimed to improve the management of selected biodiversity conservation sites.

Under the Extension Division there are two aspects of particular relevance for this report. The first is the field officers. These are the link between farmers and the ministry. They offer advice to farmers, and information about MoAFFS policies and opportunities through the farmer field schools. A nutrition module (taught at the schools) has recently been completed, covering production of nutrient rich foods, appropriate feeding practices and nutritional value (although nothing could be found to reflect any public expenditure on this). In 2016 there were 13 District Agricultural Officers (one per district, under the district offices division). There were also 78 subject matter specialists, 66 block extension supervisors and 528 frontline extension officers. This workforce is paid by MoFED, and accounted for under the MoAFFS payroll.

The second important component within the extension division is the Women in Agriculture and Nutrition Unit, who oversees an activity to support mainstreaming nutrition activities into the dissemination of technology for crop based recipes. After Sierra Leone joined the SUN movement in 2012, and after GoSL's commitment at the 2013 summit, MoAFFS and MoHS approached MoFED and requested a budget line which explicitly referenced nutrition. Initially they requested one for Scaling up Nutrition. However, this was considered too vague, and not closely enough related to the specific activities the ministry was carrying out. In the end they agreed on the activity description just mentioned, however, as can be seen from Source: *Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.*

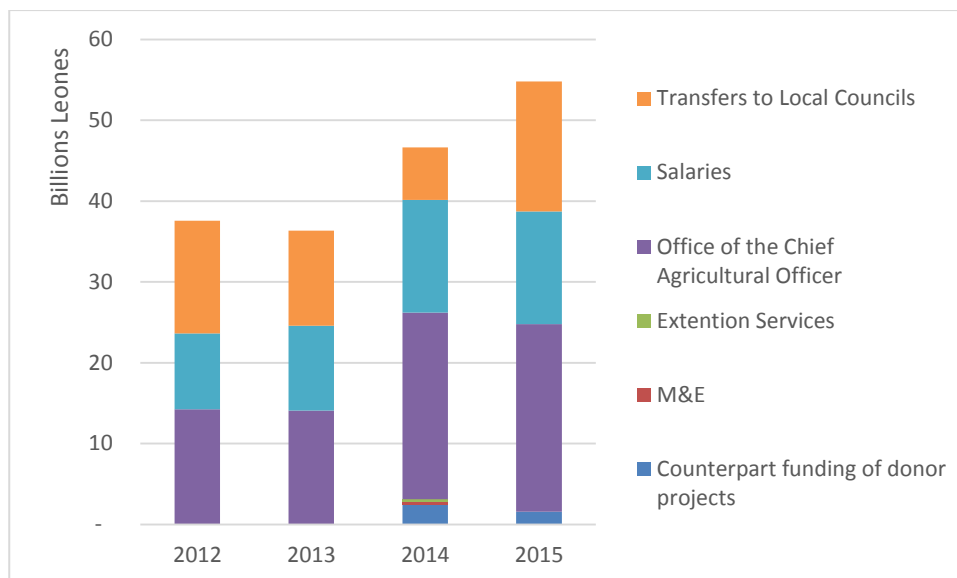
Table 10, to date no funds have been released for it to spend. Moreover, under the 2016 budget this activity is referenced under the 'demonstration of research technologies' programme (also under the extension services division). No code could be found for the Women in Agriculture and Nutrition Unit. While the basics are in place for tracking public expenditure on nutrition in Agriculture, it appears that the accounting structures are not being used to their full potential. There are nutrition related units without clear codes, and nutrition related activity codes with no expenditures recorded against them.

There are a number of donor funded projects that GoSL provides counterpart funding to through MoAFFS. All of these counterpart expenditures are accounted for under the general administration and support services programme, and generally target increased production and productivity of cash crops. While there is much mention of supply to the domestic market, growing the export market is also considered a priority, which has a less direct impact on nutrition, and could be dangerous if there was not enough food in Sierra Leone.

The planning department oversee monitoring and evaluation, and one of their coded activities refers to monitoring for early warning signs of food insecurity. This work feeds into that of the Food Security Coordination Unit which sits under the Office of the Chief Agricultural Officer. Both of these functions are captured here.

Overall, nutrition sensitive expenditure through MoAFFS is estimated to have grown from Le. 37.5-55 billion over the period (Figure 6). The composition of these categories is detailed in Annex C. Expenditure on the key programmes recommended for continued monitoring due to their relevance to the NFNSIP is outlined in Source: *Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.*

Table 10. Here an activity code is also needed to identify the sensitive activity.

Figure 6: Nutrition sensitive expenditure through MoAFFS 2012-2015

Source: Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.

Table 10: Select nutrition sensitive programmes, MoAFFS (Leones, millions)

Programme	First 7 digits of the CoA code	Activity code	2012	2013	2014	2015
West African Agricultural Production programme	4010001	11190000	-	-	138	75
Rural private sector development Project	4010001	11190100	-	-	148	-
Diversified food production	4010001	11190300	-	-	-	75
Rehabilitation of Community based poverty reduction programme	4010001	11190400	-	-	164	113
Rural financial commercial improvements project	4010001	11190500	-	-	133	113
Support to smallholder commercialisation Project	4010001	11190600	-	-	-	16
Linking smallholders to markets	4010001	11190700	-	-	106	38
Seed multiplication programme	4010001	11191200	-	-	1,622	-
Agriculture for development	4010001	11192400	-	-	138	1,123
Coordinated early warning action on food security	4010502	11500900	-	-	403	-
Support mainstreaming nutrition activities into the dissemination of technology for crop based recipes	4010602	11201400	-	-	-	-
Food security coordinating unit	4010702		14,228	13,429	23,083	23,223
Total			14,228	13,429	25,935	24,775

Source: Expenditure report from the Accountant General's Department

The Ministry of Water Resources

MoWR was established in 2013. Before this there was a Water Services Department within the Ministry of Energy and Power. MoWR has the mandate to set policy and strategy, and to monitor and regulate water quality and train staff on safe water supply. Water management Committees within the Local Councils are responsible for monitoring and supervision at the district level.

Guma Water Company is responsible for the provision of water within the Western Urban Area, however there are some points at community level within this that GUMA does not supply. In these areas Water Management Teams manage water supply with support from the Freetown City Council. GUMA functions on a cost recovery basis, and does not receive grants from government to supply water to the general population.

The Sierra Leone Water Company (SALWACO) is responsible for water supply throughout the rest of the country, with regional headquarter officers in Kenema, Bo and Makeni. As well as supply, they are responsible for monitoring the quality of water at the rural and district levels, with some grants for this passing directly from MoFED to SALWACO, and some passing through the Local Councils. Both GUMA and SALWACO work according to policies and regulations prepared by the MoWR.

Schools and health facilities are responsible for the management of safe water supply within their compounds (either SALWACO or GUMA are responsible for getting it there). Some have dug their own hand wells or bore holes to ensure their own supply. In these instances the DHMT's are responsible for monitoring the water quality.

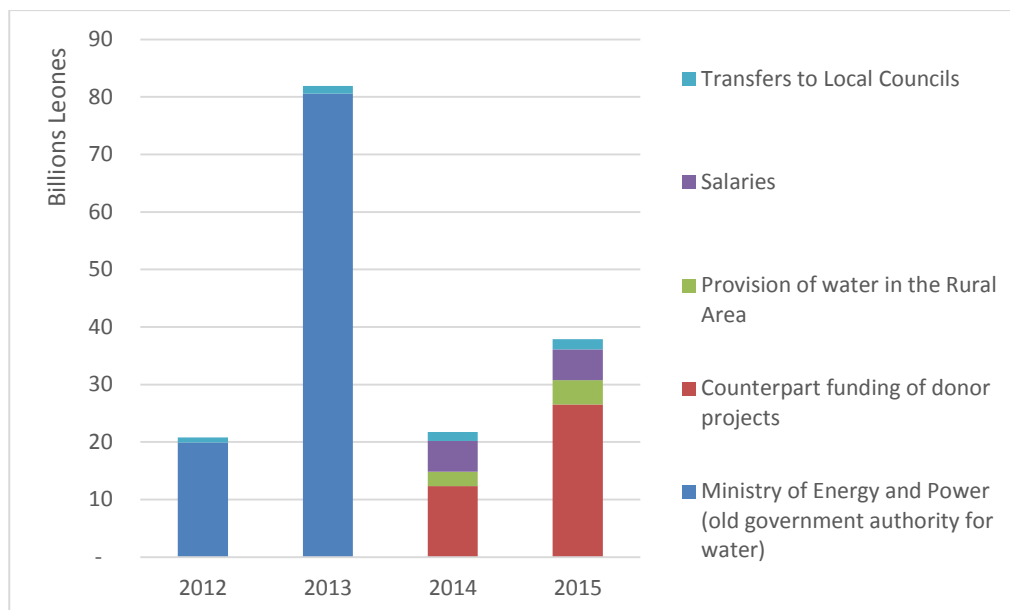
There were also a number of donor funded development projects towards which GoSL was making counterpart contributions. The biggest of these were a three towns water supply project in Bo, Kenema and Makeni, a project to increase access to potable water in the Western Area and the rehabilitation of water supply infrastructure in selected towns.

Overall expenditure on water supply needs further investigation. The Water Services department within the Ministry of Energy and Power spent close to Le. 80 billion in 2013. This is significantly more than has been spent since. However, as this was before activity based budgeting, the only information available is at the overall programme level, and it is not clear how comparable this expenditure is to contemporary expenditure by the MoWR.

Focusing on this new unit of government, expenditure by the MoWR grew from Le. 13-38 billion between 2014-15. This was largely driven by an increase in expenditure on the project to increase potable water in the Western Area.

It is noteworthy that water supply is not significantly addressed in the NFNSIP. None of the eight specific objectives directly address it. This was a surprise, given the importance access to clean water has on nutrition. Nonetheless, Source: *Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.*

Table 11 presents expenditure disaggregated by activities considered important for routine monitoring. The majority of the ministry's expenditure is counterpart funding towards donor funded infrastructure projects, but a significant component is also a grant to SALWACO for the distribution of water in rural areas. It is also important to note that the same activity codes are used by multiple units within the MoWR. This is not a problem (it is actually how activity codes should be used), but, based on apparent practices of the other ministries, is not common in Sierra Leone.

Figure 7: Nutrition sensitive public expenditure on water supply 2012-2015

Source: Accountant General's Department. Categories were constructed by the author, and are decomposed according to the CoAs in Annex C.

Table 11: Select nutrition sensitive activities, MoWR (Leones, millions)

Programme	First 7 digits of the CoA code	Activity code	2012	2013	2014	2015
TO PRO IINC ACC TO SAF D WATER ¹⁵	4140001/4140101	34100100	-	-	605	416
IMP WATER SEC CAP WITH LFW	4140001	34100400	-	-	7,497	98
INT WATER RESMANAGEMENT	4140001	34100500	-	-	10	-
SUP TO IMP ACC TO WATER SUP	4140001	34100600	-	-	131	-
3 towns water supply in Bo, Kenema and Makeni project	4140001	34190500	-	-	239	2,110
Access to potable water in the Western Area	4140001	34195100	-	-	-	17,267
Rehabilitation of water supply in selected towns	4140001	34199600	-	-	2,480	6,069
Rural water supply and sanitation	4140001	34199700	-	-	648	561
Water supply systems in 6 selected communities	4140001	34199800	-	-	377	-
WATER RESOURCE MANAGEMENT	4140001/4140201	35301300	-	-	335	14
Provision of water in the Rural Area (SALWACO)	4140001/4140301	35300100	-	-	2,530	4,240
Total			-	-	14,851	30,776

Source: Expenditure report from the Accountant General's Department

¹⁵ Capitalised letters: not clear what the project title is

4.2 Overall nutrition sensitive and specific expenditure

This section aggregates the expenditure information presented in section 4.1. It first details total weighted nutrition sensitive expenditures, then nutrition specific expenditures, in both instances contextualising them against Sierra Leone's gross domestic product (GDP) and total general government expenditure (GGE). It also adjusts expenditures for inflation and population growth, to show how the amount that can be bought per capita has changed. Various background indicators are needed for this analysis, shown in Table 12. The IMF estimates for GGE have been used, as they include 2015. MoFED's estimates for 2012-14 are shown to indicate their similarity.

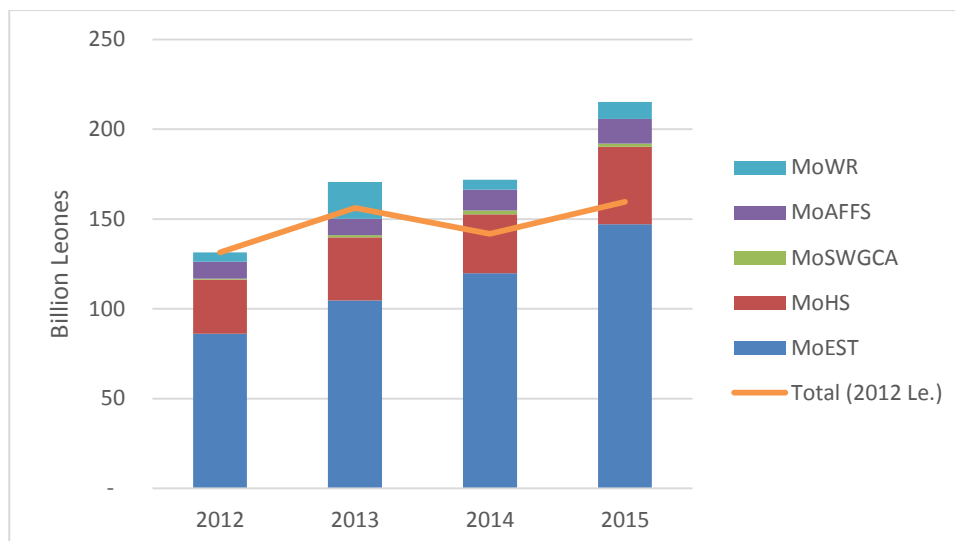
Table 12: General background indicators

General indicators	Source	2012	2013	2014	2015
GDP (billions)	IMF	16,460.08	21,154.02	22,091.33	22,069.30
Inflation, end of period consumer prices	IMF	12.04	8.53	9.84	10.07
Population (millions)	IMF	5.98	6.10	6.23	6.32
General government total expenditure (billions)	IMF	3,357.86	3,337.09	4,003.51	4,471.98
General government total expenditure (billions)	MoFED	3,360.32	3,164.00	3,935.40	
Le./US\$	WB	4,344.04	4,332.50	4,524.16	4,524.16
Deflator (to convert expenditure into 2012 prices)	Author's calculation	1.00	0.91	0.82	0.74

Nutrition sensitive expenditures

Once weighted (uniformly at 25%), recurrent expenditure on nutrition sensitive activities is estimated to have grown from Le. 130-215 billion, or US\$ 30-48 million (Table 13). This was the result of a 30% growth in expenditure in 2013 on top of what was spent in 2012, followed by 1% growth in 2014 and 25% growth in 2015. Overall, between 2012-15 estimated nutrition sensitive expenditure grew by 64%.

Sierra Leone experienced high single to low double digit inflation over this period – meaning that the cost of inputs for nutrition sensitive activities will have increased. In order to account for this the expenditure figures are adjusted to the base year's price level (in this case 2012). At 2012 price levels, expenditure is estimated to have grown to Le. 160 billion. This is the result of a 19% increase in purchasing power of expenditure in 2013 over 2012, followed by a 9% decrease in 2014, then a 13% increase in 2015. This means that, because prices grew in 2014 above their 2013 levels, while total sensitive expenditure did grow, it could actually only buy 91% of what could be bought in 2013. Expenditure in 2015 could be 13% more than expenditure in 2014. Total real growth was 21% over the period.

Figure 8: Total weighted nutrition sensitive expenditure 2012-2015

Source: Authors calculations

Table 13: 25% weighted total nutrition sensitive expenditure (Leones, billions)

	2012	2013	2014	2015
MoEST	86.15	104.72	119.90	147.04
MoHS	30.07	35.05	32.74	43.14
MoSWGCA	0.59	1.32	2.10	1.89
MoAFFS	9.39	9.09	11.66	13.70
MoWR	5.21	20.48	5.44	9.48
Total (Le.)	131.42	170.66	171.84	215.24
Total (US\$ millions)	30.25	39.39	37.98	47.58
Total (2012 Le.)	131.42	156.11	141.72	159.64
Annual nominal growth		30%	1%	25%
Annual real growth		19%	-9%	13%
Total nominal growth		64%		
Total real growth		21%		

Source: Authors calculations

Calculating what percentage of government expenditure went towards nutrition indicates the priority government puts on it. A rich government may put less priority on nutrition, but still spend more on it than a poor government that puts a lot of priority on it. This measure reflects prioritisation as opposed to what may actually be achieved with the money. Weighted nutrition sensitive expenditure as a percentage GGE has both risen and fallen over the period. It grew significantly in 2013, but then fell in 2014, before growing again in 2015. The drop in 2014 may reflect the way government expenditure was accounted during the first half of the EVD outbreak. It appears that the DFN, for instance, were carrying out nutrition related activities, but that this expenditure was being accounted for somewhere else (yet to be identified). If this is a widespread issue, then estimated nutrition expenditure in 2014 will be lower than it actually was, both in absolute terms and as a proportion of GGE (Table 14).

Calculating what percentage of gross domestic product government spends on nutrition is meant to highlight what government could spend if it collected more taxes. Nutrition sensitive expenditure has reached close to 1% of GDP. While 2013 saw the largest growth in overall nutrition sensitive expenditure, it was only a small increase in relation to the overall size of the economy, which was growing rapidly up to the beginning of 2014. 2014 and 2015 have seen that economy wide growth

stagnate, and so as public nutrition sensitive expenditure rebounded up, it accounted for a larger share of the overall economy (Table 14).

In addition to prices, the population is also assumed to have been growing. This means that expenditure can buy less per person as time goes by. Overall, weighted nutrition sensitive expenditure per capita grew from Le. 22-34 thousand, or US\$ 5-7.5. As above, to get a true sense of how the per capita purchasing power of this expenditure changed, it is necessary to adjust for inflation. In 2012 prices, weighted nutrition sensitive expenditure per capita grew to Le. 25 thousand. This was the result of a 16% increase in 2013 on top of 2012, followed by an 11% decrease in 2014, and then an 11% increase in 2015. This was a total real growth of 15% (Table 14).

Table 14: Nutrition sensitive expenditure in relation to GGE, GDP and per capita

	2012	2013	2014	2015
As a % of GGE	3.91%	5.11%	4.29%	4.81%
As a % of GDP	0.80%	0.81%	0.78%	0.98%
Per capita (Le.)	21,979	27,959	27,574	34,063
Per capita (US\$)	5.06	6.45	6.09	7.53
Per capita (2012 prices)	21,979	25,575	22,740	25,263
Annual real growth (per capita)		16%	-11%	11%
Total real growth (per capita)	15%			

Source: Authors calculations

The MoEST consistently accounted for around 2/3rd of this, primarily because of the wage bill for teachers (which was generally agreed at the validation workshop should be considered sensitive). The MoHS was the second largest contributor, again, largely driven by the wage bill for health workers. The MoSWGCA was consistently the smallest contributor. In 2013 the Water Services Division within the Ministry of Energy and Power made large expenditures, which stand out when compared to other years (Table 15).

Table 15: Composition of total nutrition sensitive expenditure, by ministry

	2012	2013	2014	2015
MoEST	66%	61%	70%	68%
MoHS	23%	21%	19%	20%
MoSWGCA	0%	1%	1%	1%
MoAFFS	7%	5%	7%	6%
MoWR	4%	12%	3%	4%
Total	100%	100%	100%	100%

Source: Authors calculations

When aggregated across all ministries, over 70% of nutrition sensitive expenditure was absorbed by the wage bill (other than in 2013, when the Department of Water Services saw significant expenditure). A decreasing share was absorbed by Local Councils, and general operating costs at central level (the non-salary, non interest recurrent category of expenditure) were quite volatile (Table 16).

Table 16: Composition of total nutrition sensitive expenditure, by expenditure type

	2012	2013	2014	2015
Non salary, non interest recurrent	17%	29%	16%	21%
Payroll	72%	64%	80%	73%
Local Councils	10%	7%	4%	6%
Total	100%	100%	100%	100%

Source: Authors calculations

There was a tendency to include expenditures even remotely related to service delivery as nutrition sensitive – meaning that most of the expenditure through the selected five ministries is considered sensitive (Table 17). In MoHS this drops of in 2015, with a significant increase in expenditure through the Office of the Director General and Management Services. In previous years this was considered more administrative and not clearly related to nutrition, and so not included. However, it accounted for nearly Le. 103 billion in 2015, which is bigger than total non-salary non interest recurrent expenditures in 2012-14 put together. This should be investigated further, to check if there were nutrition sensitive expenditures within it that this report has not captured. In general, expenditures that have not been included as sensitive are those recorded under administrative divisions without clear nutrition service delivery related activities (and are outlined in Annex C).

Table 17: Proportion of each ministry considered nutrition sensitive

	2012	2013	2014	2015
MoEST	88%	79%	87%	83%
MoHS	92%	81%	78%	57%
MoSWGCA	71%	60%	60%	74%
MoAFFS	95%	81%	84%	80%
MoWR			99%	100%
Total	93%	90%	85%	76%

Source: Authors calculations

Based on the results of Table 16, it was considered worth repeating but with the payroll excluded. Of expenditure not spent on staff remuneration, what was considered nutrition sensitive? In general it brings proportions down, with MoEST and MoSWGCA spending close to 50% of what they do not spend on the payroll on sensitive activities. In 2013 and 2014 this actually increases the proportion spent by MoHS, as there is a category of non-technical staff that has not been included as sensitive in the analysis so far (Table 18).

Table 18: Proportion of each ministry considered nutrition sensitive, payroll excluded

	2012	2013	2014	2015
MoEST	54%	41%	47%	45%
MoHS	84%	88%	89%	36%
MoSWGCA	51%	51%	53%	67%
MoAFFS	94%	75%	78%	74%
MoWR			99%	100%

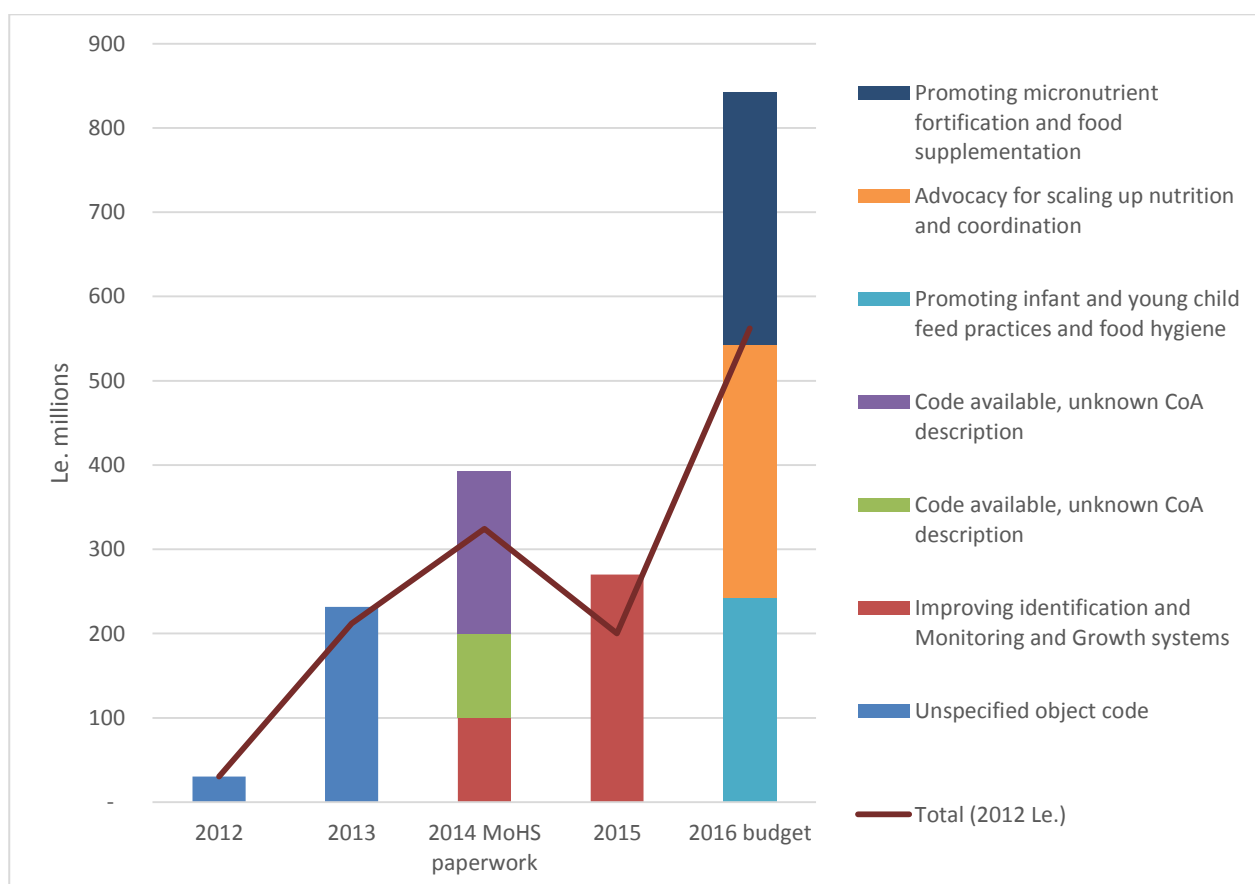
Source: Authors calculations

Nutrition specific expenditures

The only nutrition specific activities identified were the activities carried out by the Directorate of Food and Nutrition within the MoHS, shown in Figure 9 and Table 19. Expenditure in 2013 was nearly eight times what it was in 2012. As mentioned in section 4.1, there is some confusion about expenditure in 2014. There is no recorded expenditure in IFMIS, but staff within the directorate and wider MoHS could show paperwork to prove that they did spend public funds in that year. Assuming the MoHS is correct, there was a further 70% growth in nutrition specific expenditure in 2014, followed by a 31% contraction in 2015. Once adjusted for inflation, this growth is smaller, and the contraction is larger. The purchasing power of expenditure in 2015 was actually lower than that in 2013 (once expressed in 2012 prices).

Budgeted expenditure for 2016 is also shown here to highlight the anticipated significant growth in expenditure this year. It is also worth noting the emergence of activity based budgeting mentioned in section 2. In 2012 and 2013 expenditures were not recorded against an activity – they were recorded against the directorate, but with no extra information. Since 2014 all expenditures have been recorded against activities.

Figure 9: Nutrition specific expenditure 2012-2015



Source: Authors calculations

Table 19: Nutrition specific expenditures (Leones, millions)

Activity	First 7 digits of CoA	Activity code	2012	2013	2014	2015	2016 budget
Unspecified object code	3040305		30	232	-	-	-
Improving identification	3040305	32702400	-	-	100	270	-

Activity	First 7 digits of CoA	Activity code	2012	2013	2014	2015	2016 budget
and Monitoring and Growth systems							
Unknown description	3040305	32702300	-	-	100	-	-
Unknown description	3040305	32702700	-	-	193	-	-
Promoting infant and young child feed practices and food hygiene	3040305	32911000	-	-	-	-	242
Advocacy for scaling up nutrition and coordination	3040305	32911100	-	-	-	-	300
Promoting micronutrient fortification and food supplementation	3040305	32911200	-	-	-	-	300
Total (Le. millions)			30	232	393	270	842
Total (US\$)			6,984	53,476	86,933	59,680	135,806
Total (2012 Le.)			30	212	324	200	562
Nominal growth				664%	70%	-31%	212%
Real growth				599%	53%	-38%	181%
Total nominal growth				790%			
Total real growth				560%			

Source: Authors calculations

Aggregated nutrition sensitive and specific expenditures

To capture government's total expenditure on nutrition, weighted sensitive and specific expenditures are aggregated (Table 20). The sensitive expenditures are so small in comparison to the weighted sensitive expenditures that it does not change any of the analysis. It still grows from 3.9-4.8% of GDP and from 0.8-1% of GGE. In 2012 prices expenditure still grows from approximately Le. 22-25 thousand (or 15%).

Table 20: Aggregated nutrition sensitive and specific expenditure on nutrition

	2012	2013	2014	2015
Total (Le.)	131,445,766,674	170,894,875,781	172,233,413,658	215,513,685,845
Total (US\$ millions)	30,258,892	39,444,873	38,069,718	47,636,199
% of GGE	3.91%	5.12%	4.30%	4.82%
% of GDP	0.80%	0.81%	0.78%	0.98%
Total (per capita)	21,985	27,997	27,637	34,106
Total (2012 Le.)	131,445,766,674	156,322,669,723	142,041,287,799	159,840,304,452
Total (2012 Le. Per capita)	21,985	25,610	22,792	25,295
Nominal growth		30%	1%	25%
Real growth		19%	-9%	13%
Real growth per capita		16%	-11%	11%
Total nominal growth		64%		

	2012	2013	2014	2015
Total real growth			22%	
Total real growth per capita			15%	

Source: Authors calculations

4.3 Comparison with the National Food and Nutrition Security Implementation Plan 2013-2017

The National Food and Nutrition Security Implementation Plan (NFNSIP) has been costed. As already mentioned, the plan is not clearly divided among particular units of government. It is clear which ministries are responsible for which components, but some activities have joint responsibility shared between ministries. Moreover, it is not clear which units within ministries are responsible for which activities. Because of this it is hard to estimate with much confidence how much government has spent against the plan. Nonetheless, throughout section 4 certain programmes and activities were identified for their particular relevance to the NFNSIP. Table 21 shows aggregated expenditure through these units, and compares this to the estimated cost of the plan. This is not to say that everything covered by these units is from the plan, or that they cover everything in the plan. However, they give the best estimate possible without further data collection, given the different ways the CoAs and the plan are structured. Note also that this table does not include the activities identified from the MoWR, as water supply does not feature in the plan.

Public expenditure on the identified programmes grew from Le. 27-45 million. This was a growth from just over US\$ 6 million to just under US\$ 10 million. The annual cost of the plan begins at nearly US\$ 18 million in 2013, and grew to over US\$ 30 million in 2015. The planned annual costs in 2016-17 are closer to US\$ 25 million each year. So far, public expenditure on the identified programmes and activities has amounted to around 30% of the plan's estimated cost – leaving a 70% budget gap each year.

This analysis should be treated with extreme caution – most importantly because the identified units may also be responsible for activities outside of the plan, and because they do not necessarily exhaustively cover the plan. It should also be noted the identified programmes are all part of the non-salary, non-interest recurrent expenditure, and do not include any payroll or transfers to local councils. Broadly speaking, however, this second point is in line with the plan. Expenditures included in the plan's cost estimates do not appear to include salaries required for those implementing the activities, or the costs incurred by the local councils for monitoring them.

To take it further government should to align the NFNSIP with divisions and programmes (and thereby with the GoSL CoAs). This is discussed in more detail in sections 5 and 6.

Table 21: Public expenditure on programmes relevant to the NFNSIP (Le. Millions)

	2012	2013	2014	2015
MoEST	75	344	70	30
MoHS	11,940	11,648	6,625	16,998
MoSWGCA	538	3,149	4,449	2,996
MoAFFS	14,228	13,429	25,935	24,775
Total (Le. Millions)	26,782	28,570	37,079	44,798
Total (US\$ millions)	6.17	6.59	8.20	9.90
Total estimated cost of the NFNSIP	.	17.79	29.20	31.30

	2012	2013	2014	2015
(US\$ millions)				
% spent		37%	28%	32%

Source: Authors calculations

5 Discussion

This consultancy has attempted to implement the SUN three step approach to tracking public expenditure on nutrition in Sierra Leone between 2012 and 2015. The discussion is split between the results and the methodology.

5.1 Discussion of results

Overall, the estimate that public expenditure on nutrition sensitive activities grew by 64% between 2012 and 2015 shows that expenditure is increasing. However, nearly all of this growth happened in 2013 (30%) and 2015 (25%). In 2014 nutrition sensitive expenditure only grew by 1%. Moreover, as mentioned, over this four year period Sierra Leone experienced double digit inflation and its population is assumed to have grown. This means that the purchasing power of nutrition sensitive expenditure per capita actually grew by less. The amount that could be bought per person actually only increased by 15% - from Le. 22-25 thousand. While less than 64% growth, this is still a sizeable amount of money once aggregated throughout the country which, if spent well, could have a real impact.

In the context of the wider economy, expenditure on nutrition sensitive activities grew as a percentage of GDP (from 0.8-1%), and, in a more staggered manner, as a percentage of GGE (from 3.9-4.8%, peaking in 2013 at 5.1%). At this stage it is hard to draw big conclusions from this. The increase in proportion of GDP may be a result of slowing growth in the private sector, and its impact on GDP. Government expenditure does not appear to have suffered as much as GDP, and so has increased its footprint in the overall economy. The growing share of GGE is also hard to interpret, as it is both rising and falling.

Expenditure on nutrition specific activities was far smaller, but is estimated to have grown by 790% over the period. Once again, after this is adjusted for the rising prices and growing population, the purchasing power of the expenditure is reduced, and only estimated to have grown by 560%. However, these figures can also be misleading. All of that growth happened by 2013, and the high % merely reflects a very low starting point. Then in 2014 no public expenditures on nutrition specific activities were recorded in the IFMIS, but paperwork does suggest there was public nutrition specific expenditure amounting to Le. 393 million. In 2015 expenditure contracts and, while larger in nominal terms, the purchasing power per capita was lower than it was in 2013 (32 Leones per capita in 2015, down from 35 in 2013). In summary, public expenditure on nutrition specific activities grew dramatically in 2013, then again in 2014, but fell in 2015. Budgeted expenditure on nutrition specific activities in 2016, however, are more than double what was actually spent in 2015. So far this money has not been released by MoFED.

The most important aspect of nutrition specific expenditures may not have been captured here – the salaries of nutritionists and some proportion of the salaries from MCH aides and SECHNs. These cadres of staff are crucial for the implementation of the activities that DFN plans, but expenditure on them is not accounted for by MoFED in a way that can be monitored independent of other technical health workers. Using information from MoHS on the number and salaries of these cadres in 2016, it is estimated that GoSL will spend over Le. 45 billion on these three groups this year, of which at least Le. 1 billion will be spent on nutritionists (which are considered entirely nutrition specific). However, MoHS did not provide the number or salaries of these cadres between 2012 and 2015, so it could not be captured here. The inability of MoFED's accounting systems to track this is discussed in section 5.2 as a limitation to this methodology.

It is important to highlight what aggregated nutrition expenditure was spent on. 70% of nutrition sensitive expenditure in each year other than 2013 (when it was 60%) was spent on payroll.

Transfers to Local Councils accounted for between 6-10%, and non-salary non-interest payments (including some counterpart payments to capital development) made up the balance. Non salary recurrent payments are often spent on daily subsistence allowances, fuel and office equipment. To a large extent, public expenditure on nutrition can be summarised as an investment in a workforce that has among its responsibilities, the implementation of the Food and Nutrition Security Plan, using commodities that are generally procured by development partners. There is an important sustainability risk here. If donors withdraw, government will be left with a workforce it has to pay, but without the resources to buy the commodities those staff need if they are to be productive.

MoEST accounted for around 60-70% of nutrition sensitive expenditure. Again, this reflects the significant place of the payroll. The extensive network of teachers is government's most expensive human resource – all of which were considered nutrition sensitive. Government has also invested in a small group of nutritionists (distributed among the hospitals and the DHMTs), and a more extensive network of MCH Aides and SECHNs, distributed among the thousand peripheral health units around the country, and community health workers. These people are providing the bulk of nutrition specific activities, such as vitamin A supplementation, deworming and growth monitoring. Finally, over 500 field extension officers are paid to forge a link between MoAFFS and farmers throughout the country, as a means of distributing information back and forth. These are GoSL's main investments in the fight against undernutrition.

Certain programmes and activities were identified as of particular relevance to the NFNSIP. Expenditure through these amounted to around 30% of the estimated cost of the plan. This should be treated with caution, as the plan and the CoAs are not structurally well aligned. This is discussed in section 5.2 and a solution going forward recommended in section 6.

Government has introduced codes into the CoA which make direct reference to nutrition in two key places – one is a programme in MoHS (and a series of associated activities) and the other is an activity, carried out by MoAFFS. The programme code within the MoHS is now well utilised, with various activities budgeted for within it this year. This is a very useful step towards improved monitoring of government expenditure on nutrition. The activity code intended for MoAFFS, however, is yet to be used. Exactly why remains to be understood – it could be that either MoFED or MoAFFS do not prioritise the activity, and so it is not being funded or implemented. It could also be a result of habitual accounting practices – if expenditures are habitually accounted against a small number of activities, it may just be that this code is not being used because the accountants are not in the habit of using it. This is poor accounting practice, but a possibility. This needs to be monitored. There is also an activity code for establishing and operationalising the SUN secretariat, used by the Office of the Vice President. This has not been monitored in this report, but should be in future iterations. It is also worth noting that the programme code for the Directorate of Food and Nutrition was in use before the 2013 commitment and the Nutrition for Growth Summit.

5.2 Discussion of methodology

On the whole, the Three Step Approach worked in Sierra Leone, however there are a number of areas needing significant methodological improvement if all information is to be captured in an accurate and useful manner.

The strict alignment between tracked organisational units and the chart of accounts was done in order to enable future iterations of this research to be comparable, so that results can be readily engaged with by government, and to make the most of government's already existing expenditure database (so no primary data collection was needed). However, it also came with challenges.

The use of different codes appears somewhat fluid. The introduction of activity based budgeting, for example, means that more expenditures are allocated to activities now than in 2012 or 2013. This is clearly visible in Table 19. In some instances activity codes have been very relevant for identifying particular nutrition related activities in 2014 and 2015, but cannot be used to make comparisons with previous years. An example is the counterpart payments to donor funded projects by MoAFFS (in Table 10). What's more, in some instances it appears that codes are used in one year, but not the next. One example is an apparent swap between programme 3050201 and 3050502 by MoSWGCA between 2014 and 2015. Both programmes are called 'Children's Programme', and in no year is there expenditure in both (from Table 9). This may be an accounting mistake, and it highlights that the codes cannot be relied on in themselves – they need to be critically engaged with each time this research is done. Finally, while conducting the stakeholder interviews, it became clear that MoFED are currently in the process of attempting to consolidate the central level and Local Council accounting systems. This may result in a change of codes. If so, future iterations of this research will need to map the old codes (the ones used in this report) onto the new codes.

A second challenge related to the use of the CoA is that it does not adequately capture investments in nutrition related human resources. There is no CoA code for nutritionists, for example. One of the main results of this report is that government's major investment in the fight against undernutrition is in hiring a workforce. However, in order to understand how this investment is changing over the years it is necessary to speak separately to the HR divisions within each ministry. We were able to get current data on the numbers of nutritionists, MCH Aides, SECHNs, field officers and home economics teachers, but not annual figures. For this reason it is not clear how investments in these inputs are changing each year. It is not even clear that this information is available within government. A second challenge in incorporating payroll expenditure was that access to overall actual payroll figures was not provided – so this report is limited to budgeted figures presented in the annual budget. While actual salaries are more likely to be similar to budgets than other categories of expenditure, they are not necessarily exactly the same. This is especially the case when government has an unplanned hiring drive, for example, or is unable to pay large sections of workers.

A third challenge was that central level expenditures and district level expenditures were accounted for using different accounting systems. For this reason there is not a complete account of how the Local Councils spend their money. It was possible to get the amounts distributed to Local Councils earmarked for education, health, social protection, agriculture and water – but no more details on how that money was spent. Consequently, everything was included. While, according to the stakeholder interviews, this is largely monitoring and supervision, including all in a blanket fashion is too crude.

The final challenge relating to use of the CoA was in the potential to map identified areas of expenditure to the NFNSIP. While this report does not go into detail on the contents of this plan, it is important to highlight that its eight strategic objectives, and the activities within them, are not clearly associated with particular units within government (instead they are associated with overall ministries, or arms of government not reflected in the CoA, such as health facilities). This makes it hard to map expenditure (as it is recorded) against the implementation plan. Regrouping and trimming of expenditures would be required, which, with the available data, would be a highly speculative exercise. It might be possible to improve the NFNSIP by adding clarity on the particular units within government associated with each objective and activities between them, closing the cycle from planning, to budgeting to monitoring and accountability. It may also be possible to assign an activity code within the CoA to each implementing strategy within the plan. In this way all units within government could report expenditure against each of the implementing strategies – thereby aligning the structures of the CoA and the plan. It would also provide the most useful

information on who is spending on what areas of the plan, rather than just how much is being spent by units relevant to the plan's implementation.

In general it was felt that the concept of activities which address the underlying causes of undernutrition was too broad, and it was hard to exclude anything from it. At the validation workshop participants were asked to comment on all of the activities with accounted expenditures in 2015 by the five ministries. The result: all of them were considered nutrition sensitive. However, as was highlighted throughout section 4, there are particular programmes within each ministry that are somehow more sensitive, generally forming some component of the NFNSIP. They include a somehow logical subset of sensitive activities that does not go as far as to include nearly all government expenditure of social or human development. Moreover, the 25% weighting was confusing and considered arbitrary.

Even with these methodological limitations, this report is an important first attempt to estimate public expenditure on nutrition in Sierra Leone. It can be repeated, built upon and improved into the future. It has attempted to describe, for the first time, the way GoSL spends money on nutrition related activities. It has approached this both from the perspective of line ministries coordinating service provision, and MoFED coordinating and accounting expenditure through these line ministries. Each component of this is an organic manifestation of the actions of many people, and so is unique to Sierra Leone. Understanding expenditure on nutrition here demands an understanding of this. The next section provides recommendations for that future research.

6 Recommendations

Four components of potentially nutrition sensitive and specific activities were incorrectly neglected from this work – the National Ebola Recovery Strategy, the Ministry of Fisheries and Marine resources, the Ministry of Trade and Industry and the SUN Secretariat head office within the Office of the Vice President. The National Ebola Recovery Strategy should be added to the initial policy document review, as it includes a section addressing nutrition. It was reported during the validation workshop that, during the outbreak of Ebola, with a ban on eating wild meat, fish became a more significant part of the Sierra Leonean diet. The Ministry of Fisheries and Marine Resources was initially excluded from this analysis as it was considered that policy and strategy were more closely related to export and fishing licences than national nutrition. Future iterations should include interviews with representatives from this ministry, and potentially some of its expenditure too. The Ministry of Trade and Industries does feature in the NFNSIP, and was recommended for analysis at the validation workshop. The SUN Secretariat head office was met with to discuss and validate the methodology findings, but their expenditure on coordination was not captured. There is an activity code for this in the CoA, and so it should be included in the future.

A comparison with budgeted expenditure would have an added value, but could not be done at this stage. Budgets are stored in a different database to expenditures (budget data is stored by the Budget Bureau, expenditure data by the Accountant General's Department). Theoretically, it should be possible to request budget and expenditure reports against the same CoA codes, and then compare them. It is important to know if budgeted expenditure for nutrition sensitive and specific activities is more or less likely to be actualized than other expenditures. It is also important, for planning purposes, for implementers of nutrition sensitive and specific activities to know how much confidence they should have in the annual budgets. Analyzing actual expenditures as opposed to budgeted expenditures is the opposite to what most countries have so far done. Focusing analysis on budgeted data is usually a result of limited access to actual expenditure data. This reports focus on actual data is a strength, but should be complemented with budgeted data in the future.

It is also important to highlight that this process – and trying to make it routine – is meant for civil society to improve both their own and the general public's understanding of government expenditure on nutrition, and thus enable them to efficiently and relevantly contribute to formulating recommendations on that matter. Once expenditure is understood, the next step is to understand how that money is spent. Merely knowing how much is spent is, on its own, useless. It is important to pair this with an understanding of what is being bought, and what impact that is having. Increasing expenditure on nutrition is only a good thing for Sierra Leone if that money is well spent. Advocacy has to match a push for more money with a push for disbursing it on time and spending it well. This report provides just one of the ingredients necessary for this analysis.

The Food and Nutrition Security Implementation Plan includes an estimated cost by strategic objective. However, as mentioned in sections 4 and 5, it is not clear which particular units of government are responsible for implementing each of the strategic objectives, so it is difficult to map an expenditure analysis based on government's organisational structure onto this costed plan. Future work should look to align the implementation plan with government's structure. It should also be possible to create activity codes for each of the activities within the plan. The plan is structured around strategic objectives, strategies, implementing strategies, activities to support implementation, scaling up strategies (including priority actions and the channels for implementing them) and, finally, sometimes the roles and responsibilities of different MDAs. There are too many 'activities to support implementation' to jump straight to tracking expenditure on all of them. But it would be possible for MoFED to create an activity code for each of the strategies or implementing strategies. One benefit of this approach is that the implementation of each strategy is contributed to by many programmes and divisions within multiple MDAs. All of these units can account against

the same activity codes, so it is a simple and feasible way of tracking public expenditure against the plan. As activity codes are currently aligned with the A4P, in order for this to work the NFNSIP should also be aligned with the A4P.

In tracking expenditure against the plan, it will also be important to review and monitor its implementation to date. It is not clear what of the plan has already been implemented, so, if starting now, it would not be possible to estimate the remaining cost.

In addition to these broad recommendations, there are nine more specific recommendations for MoFED, MoHS, line other ministries and civil society respectively:

The Ministry of Finance and Economic Development should:

- Identify the budget line for the Ministry of Health and Sanitation's Food and Nutrition Directorate in the annual Budget Profiles released on the MoFED website, to make it public information and thus improve budget transparency on nutrition.

The Ministry of Health and Sanitation should:

- Look to align future nutrition and food security plans with the CoAs. One possible way to do this would be to work with MoFED to create an activity code for each implementing strategy of the plan (as mentioned above).
- Keep a record of the number of nutritionists and their salaries on an annual basis to illustrate GoSL's financial contribution to nutrition specific activities.
- Ensure that the Monitoring and Evaluation plan of the NFNSIP is implemented and includes a review of the costed plan on an annual basis.

Other line ministries should:

- Keep an accurate annual record of the number of staff providing nutrition related services throughout the country, to enable a more accurate weighting of wages in relation with nutrition related activities.
- Investigate the proportion of staff time spent on nutrition related activities, to enable a more accurate weighting of wages in relation with nutrition related activities.
- The MoWR should recognise (and be recognised for) the huge contribution it makes to nutritional health throughout Sierra Leone. MoWR plans should include objectives and indicators related to nutrition, and future food and nutrition security plans should incorporate the activities of the MoWR.

Civil Society should:

- Repeat this analysis annually, using and building upon the same methodology to ensure comparability, which involves:
 - Understanding the government chart of accounts, and how government expenditure data is stored and published.
 - Monitoring the possible coming change of the chart of accounts (meant to harmonise Local Council and Central Government reporting).
 - Developing a relationship with the Accountant General's Department within MoFED to facilitate the process.
 - Bringing line ministries and MoFED together to discuss and validate results while conducting the analysis.

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Annex A Background literature review

This brief literature review presents a summary of a selection of necessary background reading behind the corresponding report *Tracking Public Expenditure on Nutrition in Sierra Leone*.

Three broad questions are addressed.

- What are the key government and non-government policies and programmes addressing nutrition in Sierra Leone?
- What lessons can be learnt from budget and expenditure tracking on nutrition already done elsewhere in the world?
- What budget and expenditure information is available in Sierra Leone (with a focus on education, health, agriculture, social protection and WASH)?

The 2015 Human Development Index ranked Sierra Leone 181 out of 188 countries with comparable data (<http://hdr.undp.org/en/data>). This ranking is based on a combination of health, education and income indicators. In 2014 Life expectancy was 51 years, mean years of schooling was 3.1, and the average income was \$1,780.¹⁶ Each of these three measures is intimately related to nutrition – well-nourished people live longer, spend more time in school and are more productive. Conversely, well-functioning health, education and employment systems enable people to satisfy their nutritional needs.

Sierra Leone is burdened with a high disease burden, leading in particular to high infant, child and maternal mortality. Key contributory factors are limited access to safe drinking water and quality health care services, inadequate sanitation, poor feeding and hygiene practices and overcrowded housing. The underlying issues are linked to pervasive poverty, weak institutional structures and high levels of illiteracy. Addressing these issues is at the core of Sierra Leone's strategy for development, and as such nutrition plays a key role in a number of broad government plans – in particular the third Poverty Reduction Strategy Paper (the Agenda for Prosperity) and the National Nutrition and Food Security Policy and Implementation Plan.

The Scaling up Nutrition (SUN) Movement have been working towards a technically sound methodology for tracking public expenditure on nutrition. A three step approach has emerged and been attempted in a wide variety of countries. It consists of identifying activities that government funds which have an impact on nutrition, categorising them as nutrition sensitive or specific (addressed later in this literature review), and aggregating some proportion of the expenditure on these activities. The experiences of these 30 countries have been documented so that lessons may be learnt. In addition, experiences from four further countries in Africa from using alternative methodologies have been documented.

Budget and expenditure tracking is becoming a relatively well developed industry in Sierra Leone – by government, donors and civil society. The Ministry of Health and Sanitation (MoHS) is well into the process of institutionalising Health Accounts, an attempt to map the flow of public and private funds through the entire sector. In 2010 the World Bank published its second comprehensive Public Expenditure Review – this time with a focus on the health sector and roads. Civil Society organisations such as Save the Children, Budget Advocacy Network and Mamaye! have been publishing budget and expenditure information in a way that can be understood by a wider audience since the 2010 launch of the Free Health Care Initiative, and play a significant advocacy role, holding government to account for its responsibilities.

¹⁶ Gross national income per capita, in 2011 purchasing power parity \$. Data from <http://hdr.undp.org/en/data>.

A.1 What are the key government policies and programmes addressing nutrition in Sierra Leone?

There are large number of government Acts and policies relating to the fields that underpin nutrition, thereby indirectly addressing the challenge in Sierra Leone. These include, among others, the National Water and Sanitation Policy of 2011, the National Social Protection Policy of 2011, the Free Health Care Initiative and the National Health Sector Strategic Plan 2010-15, the National Education Policy of 2010 and the Education Act of 2004.

However, there are two policy documents that carry particular weight in Sierra Leone, and make significant commitments specifically relating to nutrition – the National Food and Nutrition Security Policy and the Agenda for Prosperity.

National Food and Nutrition Security Policy and Implementation Plan (MoHS, 2012) (GoSL, 2013)

The Sierra Leone National Food and Nutrition Security Policy 2012-2016 was prepared and published by the Ministry of Health and Sanitation (MoHS) in 2012. It details the nature, extent and causes of food security and nutrition problems in the country, outlines the goals and objectives of the policy and details the strategies and institutional arrangements that were considered necessary for implementing them.

The corresponding Implementation Plan is a much longer and more detailed document, published by the wider Government of Sierra Leone in 2013. It itemises all of the activities that need to be carried out under each strategy in order to ultimately achieve the goals and objectives. It includes an estimate of the plan's cost, broken down by strategic objective.

The plan is structured around one goal, one general objective and eight strategic objectives. The goal is to “*contribute to the improved health, social and economic well-being of all the people in Sierra Leone, especially women, children and other nutritionally vulnerable groups*”. The general objective is to “*improve the current nutritional status of the population, especially infants and young children, pregnant and lactating women and other vulnerable groups in Sierra Leone*”. The eight strategic objectives are:

1. *To undertake advocacy for policy makers, policy advisors and programme designers at national and district levels on nutrition and its relationship to development.* This is to promote to the integration of nutrition considerations into all relevant programmes and activities throughout government. It was predicted to cost US\$ 800,000 over the five years.
2. *To actively promote and facilitate adequate household food security (quantity, quality and safety) to satisfy the daily dietary needs of the population.* This is about providing small scale farmers effective support in the production of food, largely implemented through the Ministry of Agriculture, Forestry and Food Security (MoAFFS), and was predicted to cost US\$ 17.4 million over five years.
3. *To promote adoption of appropriate feeding practices by households.* This is, in particular, the promotion of breastfeeding for infants, followed by nutritious complementary foods after the first six months. It is also about promoting a healthy nutritional intake among pregnant and lactating mothers. It is largely implemented through the Ministry of Health and Sanitation (MoHS), and predicted to cost US\$ 18.1 million over the plan.

4. *To strengthen preventive measures against nutrition related diseases.* Again, largely implemented through the MoHS, this relates to antenatal, postnatal and family package services provided at the clinic and community level. It includes activities such as vitamin A distribution and deworming, and was predicted to cost US\$ 23.2 million.
5. *To provide curative services to individuals who are either malnourished or present a condition requiring diet therapy.* This is about providing patients in hospitals as well as people living with HIV/AIDS and tuberculosis with optimum dietary services according to their necessary clinical management. It is also about community based management of moderate and severe acute malnutrition. It is anticipated to be the most expensive strategic objective, predicted to cost US\$ 49.5 million.
6. *To institute a nutritional surveillance system for monitoring the food and nutrition situation in the country.* This relates both to growth monitoring in the health sector and food security monitoring in the agriculture sector. It was predicted to cost US\$ 5.2 million.
7. *To promote operational research and periodic surveys into food and nutrition issues.* This is about improving the evidence based nature of nutrition related policy, and was estimated to cost US\$ 640,000.
8. *To coordinate activities of relevant agencies involved in food and nutrition issues.* This was initially assigned to the Nutrition Division within the MoHS, but has since been taken on by the Scaling up Nutrition (SUN) secretariat, established within the Office of the Vice President. Overall, this coordination was predicted to cost just over US\$ 2 million.

Once a 10% contingency was added, the total cost of the plan came to US\$ 128,661,198, to cover the costs of activities implemented between 2013 and 2017. The implementation plan is one year delayed behind the initial policy.

As well as the MoHS and the MoAFFS, the Ministries of Education, Science and Technology, of Trade and Industry, of Local Government, of Finance and Economic Development, of Social Welfare, Gender and Children's Affairs, of Energy and Water Resources, of Fisheries and Marine Resources, the Sierra Leone Agriculture Research Support Institute and the National Commission for Social Action are referred to as implementing partners within government. So, in terms of ownership, it is a very broad strategy, demanding action from a wide variety of organisations within government.

Poverty Reduction Strategy Paper III – Agenda for Prosperity (GoSL, 2012)

The Agenda for Prosperity is Sierra Leone's third Poverty Reduction Strategy Paper. It is a national plan for the overall development of the country. It is based on a vision of becoming a middle income country by 2035, and structured around eight pillars – diversified economic growth, management of natural resources, accelerating human development, international competitiveness, labour and employment, social protection, governance and public sector reform and gender and women's empowerment. The motor for this growth was anticipated to be an expanding industry in natural resource extraction. This would be translated into human development particularly through the Free Health Care and Scaled up Nutrition initiatives, as well as increased access to education.

Within the eight pillars, there are number of areas of particular relevance for nutrition.

Agriculture is one of the selected focus sectors of pillar one (diversified economic growth), with its first strategic objective to "*increase the production of staple food crops for society*". Priority

activities within this include increasing farmers' access to agricultural inputs, improving the use of technology, undertaking land and water development programmes and improving the skills and organisation of farmers.

Pillar three, accelerating human development, is all of relevance to nutrition. It includes a focus on education, quality basic health services, controlling HIV/AIDS, improving access to potable water, environmental sanitation and hygiene and population management.

The focus section on health includes a strategic objective to provide nutrition services. Within this, specific actions are set to institutionalise the SUN initiative through a focus on the first 1,000 days, improve identification and management of severe acute malnutrition, promote infant and young child feeding practices, increase micronutrient supplementation and food fortification, improve the nutrition of people living with HIV/AIDS, tuberculosis and vulnerable children, improve household food security and dietary diversity and to strengthen the capacity to plan with food and nutrition security in mind as well as for emergency care and epidemic and disaster response.

Pillar six focuses on social protection, and includes the specific objective to define and provide basic social protection packages for disadvantaged children, women, girls, the aged, homeless and the disabled, with the priority activity to provide cash and in-kind packages as appropriate in education, health, nutrition and shelter.

Pillar eight focuses on gender equality and women's empowerment. It includes overall objectives to increase women's participation in decision making, education and business. Of particular note are the specific activities to strengthen the Gender Directorate within the Ministry of Social Welfare, Gender and Children's Affairs and to extend free tuition for girls from primary through junior and senior secondary school.

The plan goes from 2013 to 2018, and will be replaced by a fourth poverty reduction strategy paper.

Sierra Leone has multi-sectoral policies in place for addressing problems associated with nutrition and food security. The extent to which these policies can be implemented, or are already being implemented, remains unclear. Both the Agenda for Prosperity and the Food and Nutrition Security Implementation plan openly require donor assistance if they are to be fully implemented. The hope is that government and all assisting agencies select activities from these plans to implement, and in this way the most important activities are completed. However, there is not a clear ranking of activities in either document, so how prioritisation should be done remains an issue.

A.2 What lessons can be learnt from budget and expenditure tracking on nutrition already done elsewhere in the world?

Increased funding leads to increased demand for accountability. This has been seen in aid generally and in health specifically. It is now being seen in nutrition too. Tracking expenditure on nutrition, however, is more difficult than it is in health, because nutrition is multisectoral. This means units in many different areas of the social sector, who may not have strong connections between each other, all spend money on nutrition. Tracking expenditure on nutrition means collecting data from all of them.

Resource tracking is the process of routinely collecting, analysing and monitoring resources flowing into and within a system. Suggested characteristics for a good resource tracking mechanism are comprehensiveness, timeliness, user-friendliness, alignment and harmonisation with existing systems. It should also be owned by those using and overseeing it and there should be incentives in place to maintain it. Finally, and perhaps most importantly, it should be accurate.

Budget and expenditure tracking techniques (summarised from (Picanyol, 2014))

A number of different techniques are available for budget and expenditure tracking. Which technique to use depends on the budget, objectives and political and time constraints of those doing the tracking.

Budgetary analysis: is a descriptive assessment of government allocation (what is budgeted) and expenditures (what is actually spent). It is a relatively simple process, consisting of tabulating relevant budget data across various dimensions over time. The level of detail that is possible depends on what government are willing to publish, but is ultimately bound by the structure of the chart of accounts. Financial management information systems store data according a set of codes (the chart of accounts) – so anything that cannot be identified by the codes cannot be identified by budgetary analysis. In reality, however, governments tend to not make all of the data available to the public. Instead annual budget reports are published, which contain partially disaggregated summary information – such as budgeted (and sometimes actual) expenditure by Ministry and Division. How exactly this is disaggregated is a political and technical decision. Codes within the chart of accounts can be used to track expenditure on nutrition if a government wishes – most directly through the introduction of administrative or functional codes for nutrition. It is then the government's choice whether to publish disaggregated information on expenditure against those codes.

Budgetary analysis has a number of problems. Government budgets are generally not as detailed as plans, and, in countries receiving external assistance, only cover a subset of those plans. Salaries and overheads, which can be significant, need to be apportioned across numerous functional categories (most times one budget line details the payroll costs of a whole ministry). Many units that can be identified through budgetary analysis are like this – impacting on nutrition as well as other things, and are unlikely to be accounted for in a nutrition line item. Because of this, it is difficult to use budget analysis to assess expenditure against desired outputs and objectives. Public Expenditure Reviews are needed for this.

Public expenditure reviews (PERs): evaluate and recommend changes to both allocation of public expenditure and budgetary institutions. They assess the level and composition of actual public expenditures (government and foreign assistance), usually over 3-5 years, as well as expenditure against desired outputs and policy goals. They generally take place at national level and use existing data (no primary data collection). They were originally often led or coordinated by the World Bank, but they are now regularly run by governments themselves. They are often done in social sectors. They generally follow a function rather than a ministry. Previously attempted examples include nutrition (in Tanzania), health, education, labour and social services.

Their main problem is that they are expensive, and, because of this, generally only done every 3-5 years at most. They give a static, medium to long term picture. Quicker, simplified PERs become budgetary analyses.

National Health Accounts (NHA): are the most widely used and accepted institutionalised health expenditure tracking mechanisms. They are broader than budgetary analysis or PERs, including government, private, household, NGO and donor expenditure. They attempt to estimate total actual health expenditure (budgets are not considered), and describe how that money flows through the sector from source to beneficiary. They answer such questions as who spends how much? Through what sort of service providers? On what services? Expenditures are classified using a set of internationally recognised codes to enable global comparisons. The World Health Organisation maintains the Global Health Expenditure Database, which is largely informed by health accounts. Results are presented in a standard set of tables showing expenditure information in a simplified

format. Using NHAs to track expenditure on nutrition has been piloted in Burkina Faso - awaiting results.

The main downside is that they require extensive data collection from many levels within the health sector. This is a huge logistical challenge as different institutions have different accounting systems, according to different financial years and different preferences for privacy.

The Clinton Health Access Initiative (CHAI) resource mapping tool: asks 3 questions - who is spending? On what? Where? It includes government and donor resources, allows a comparison of expenditures to budget, is relatively quick and inexpensive, uses secondary sources, can be undertaken annually and is complementary to the NHAs. It is a basic spreadsheet, data entered by all stakeholders and then uploaded to a master sheet. All categories within a country are predefined, so results are comparable across donors and government. On the downside, classifications are not well established, cannot be compared across countries, and, so far, are often hard to compare over time.

Public expenditure tracking surveys (PETS): are almost an audit of financial flows between units involved in public service delivery. They rely on heavily administrative and accounting records. They follow records of expenditures from the national treasury, through the various levels of government, to frontline service providers. They track the cost of each level of service delivery hierarchy, share of funds that actually reaches service delivery, asking whether funds were spent as intended. They can identify leakage and administrative capture, and are best suited for addressing accountability issues and corruption. Their downsides are similar to those of PERs – they are very expensive and require significant government cooperation.

SUN movement – sharing the results (summarised from (Fracassi, et al., 2016))

The SUN approach is basically budgetary analysis. In step one activities performed by government that have an impact on nutrition are identified. In step two those activities are classified as either nutrition specific (directly targeting undernutrition) or sensitive (targeting the underlying causes of undernutrition). In step three a proportion of expenditure on these activities is allocated to nutrition. Generally, this is 100% of expenditure on nutrition specific activities, and somewhere between 1-99% for nutrition sensitive activities depending on the extent to which the main objective relates to nutrition.

By June 2015 30 SUN countries had gone through steps one and two, and 14 had made significant progress with step three of the SUN approach to tracking public expenditure on nutrition.

26 of the 30 countries identified a nutrition specific budget line – meaning they had a nutrition specific code in their chart of accounts. This was generally in the ministry responsible for health. High impact nutrition specific interventions were identified in the budgets of nine countries, including infant and young child feeding (IYCF) promotion, micronutrient supplementation, management of acute malnutrition and targeted supplementary feeding. In addition, 13 countries had budget lines referring more broadly to nutrition – such as ‘nutrition programme’ or ‘multi-sectoral nutrition plan’. Overall, 22 countries reported nutrition specific budget lines in health, and seven reported integrated programmes in agriculture, education and social protection as nutrition specific.

The identification of nutrition sensitive budget lines varied greatly between the 30 countries. This reflected at least two factors – the relative engagement of different stakeholders in different countries and different criteria used by countries to classify expenditures. As this was the first time such a broad attempt had been made to analyse public expenditure on nutrition, priority was

placed on understanding each country's own perspective on what should be considered nutrition sensitive. Identified activities were retrospectively grouped into five key nutrition domains – health, education, agriculture, social protection, WASH, and then analysed in this format. The majority of countries identified nutrition sensitive line items in all five domains.

Health: identified lines included budget allocations for infectious diseases, basic health care, immunization, reproductive health care, prevention and management of diarrhoea, acute respiratory infections, non-communicable diseases, integrated maternal and child health care, health and education nutrition and food safety.

Education: identified lines included budget allocations for school meals (mostly primary), early childhood development, equity in education, sector wide education strengthening and health education.

Agriculture: identified lines included budget allocations for reinforcing agricultural crop production, food security, livestock management, fisheries, rural development projects, agricultural extension services (R&D, financing etc.), women in agriculture and health in agriculture.

Social protection: identified lines included social protection targeting vulnerable groups, welfare services targeting vulnerable people, social protection measures targeting women, cash transfer programmes, welfare services targeting orphans and children, humanitarian relief, social protection systems targeting children. Maternity leave and baby friendly work environments were also identified.

WASH: identified lines included budget allocations for access to drinking water, integrated water supply and sanitation programmes, non-specified water supply, promotion of sanitation and hygiene.

Nutrition governance was not common, but it did exist. Coordination mechanisms for nutrition, research institutions dedicated to nutrition and nutrition information systems were also found.

Initial attempts were made to quantify expenditures over time, to estimate the share of domestic and external funding and to compare planned to actual spend. As the overall body of research is at an early stage, this analysis is to be read as experimental only. Of the countries with data, the majority showed a decrease in nutrition specific expenditure and an increase in nutrition sensitive expenditure between 2013 and 2014. Nutrition specific activities tended to be funded with a combination of domestic and external funds, while nutrition sensitive activities were more likely to be funded from just domestic resources. Actual expenditures were less than budgeted expenditures, and this was slightly accentuated for sensitive expenditures.

13 countries also made attempts to weight nutrition sensitive expenditures. For all five domains, the median weight was 25%, but in agriculture, education and health the mean was higher. In WASH the mean was lower. Once weighted and aggregated public expenditure on nutrition expenditure was presented per capita and as a proportion of total government expenditure. Using the median weights, nutrition sensitive expenditure was, on average, US\$4.40 per capita or 1.67% of total government expenditure. Nutrition sensitive plus specific programmes accounted for, on average, 2.1% of total government expenditure. However, in both cases there was a large range and, due to the varying inclusion criteria across countries, cross country comparisons is actually not recommended at this stage.

Suggested benchmarks include ratios of budgeted or actual expenditure against ability to pay (total government expenditure), need (nutritional outcomes such as stunting), intermediate outcomes important to sectors important to nutrition (female education enrolment) and government

prioritisation of nutrition (allocation to nutrition specific programmes). Scatter plots of total government expenditure per capita against weighted nutrition sensitive budget allocations suggests that larger spending governments spend more on nutrition per child. There is not enough data yet to properly analysis expenditure against need, and no discernible link between nutrition sensitive and nutrition specific expenditure.

The main lessons to take from this are that it is common to have at least one nutrition specific budget line, and that this is commonly in the part of government responsible for provision of health services. There is still large variability in the way nutrition sensitive activities are identified, but on the whole they can be grouped into five key domains – health, education, WASH, social protection and agriculture. At this stage, data collection is still in its infancy. Data analysis is in its trial stages, and, as the data is not yet assured, the analysis is not ready to inform significant policy design.

Tracking investments in nutrition in Africa - experience from four countries (summarised from (Picanyol, et al., 2015))

In addition to those countries that have attempted the SUN three step approach, a number of African countries have made attempts to estimate expenditure on nutrition using a variety of different methods.

Tanzania: conducted a PER on nutrition to assess the extent of fiscal discipline, allocative efficiency and operational efficiency in the nutrition sector. PERs were already widely used in other sectors in Tanzania and staff were well versed in how to do it. The nutrition PER covers budgeted and actual expenditures on nutrition interventions at national and subnational levels in 2010/11 and 2011/12, and was based on a random sample of 15 local governments out of 161. It included national budget funds (with 12 ministries), off budget funds, local government resources, sub national governments and civil society organisations. It specifically identified micronutrient supplementation, food fortification with micronutrients, breastfeeding and complementary feeding, treatment of severe acute malnutrition, targeted food aid, nutrition care and support for those with HIV/AIDS, nutrition education/behaviour change on nutrition, growth monitoring and promotion, pregnant women's nutrition and nutrition surveys and surveillance. Data collection focused on national and local government agencies. Initial results suggest inadequate funding and late disbursement of funds for nutrition activities. There were also differences between budgeted and actual expenditures and a low priority given to nutrition at the budget design stage. It was very in depth, but not necessarily replicable in other countries.

Madagascar: developed a national plan of action for nutrition with five strategic areas, 27 interventions and 78 activities. It was a four year multi-sector plan. Government developed a financial tracking report on investments related to nutrition, and aligned this with the costed plan. The survey was sent to all stakeholders. It gave the National Office of Nutrition a clearer picture on financial possibilities and existing commitments.

Ethiopia: aim to identify and document extensive nutrition interventions being implemented across multiple sectors, the partners implementing them, the resources flowing in and the interaction between interventions and stakeholders. The mapping is also an accountability tool to track progress and to examine whether commitment plus resources leads to an impact on nutrition outcomes. Particular interest is being placed on including donor and NGO activities, due to the multiplicity of actors involved. One of the next steps is integrating the mapping tool with the yearly survey of partner's activities by the Ministry of Health.

Malawi: is estimating financial resources spent on nutrition in 2010-12, and allocated commitments for 2013-15. The functional boundaries were set in line with various national plans. Government,

donor, local government and NGO funds were included. Secondary data was collected from government, and primary data collected from donors and NGOs. However, problems have been experienced with low response rates. The next step to align expenditure with the national nutrition policy.

This is not an exhaustive account of attempts to track public expenditure on nutrition, but it gives a sense of some of the successes and challenges so far. For those that have attempted to capture data from non-government organisations, this has generally been a challenge. The most success looks set to be in Tanzania, where significant capacity for the techniques being used already exist. However, even here, it is unlikely that this will be a routine affair. Countries that are pursuing something more routine go for something that is much cheaper to implement. The experiences beyond the SUN three step approach highlight that there is significant interest in understanding more than just public expenditure on nutrition – donor and NGO expenditure is also considered useful information.

A.3 What budget and expenditure information is available in Sierra Leone (with a focus on education, health, agriculture, social protection and WASH)?

There is already a relatively significant body of analysis on public budgeting and expenditure in Sierra Leone. This section is a short introduction to some of the main examples.

National Health Accounts 2004-10 and 13 (MoHS, 2007) (MoHS, 2012) (MoHS, 2015)

The Ministry of Health and Sanitation have published three health accounts: 2004-6, 2007-10 and 2013. They are currently in the process of finalising the health accounts for 2014. By 2013 total health expenditure was estimated to be around Le. 2.5 trillion, or US\$ 590 million. This means that the average Sierra Leonean consumed around Le. 400,000 (US\$95) worth of health care, 62% of which was estimated to have been paid for out of pocket. 24.4% was sourced from donors, 7.2% from NGOs and 6.8% from government. This money is estimated to have been spent on care in hospitals (45%), peripheral health units and private clinics (28%), pharmacies (4%) and other providers of health related services (23%). 26% was spent on reproductive health, 20% on malaria, 7% on family planning, 6% on HIV/AIDS, 4% on TB and 37% on other diseases.

This 2013 health accounts was the first to use the Health Accounts Production Tool – a software designed to standardise methodologies and improve quality throughout the many countries conducting health accounts. The 2004-6 and 2007-10 health accounts were done using more bespoke surveys, so there are some question marks over the comparability. The currently ongoing 2014 health accounts also uses the tool, so analysis should be more comparable into the future.

When compared to other West African countries, Sierra Leone's per capita total health expenditure is high, however both donor and government proportions total health expenditure are low. The high estimated out of pocket expenditure demands further investigation.

Open Budget Survey 2015 (BAN, 2015)

The Open Budget Survey is an internationally comparable method for assessing government budget transparency. The survey was completed by Budget Advocacy Network (BAN), and is based on 109 indicators. The core questions are 'does the government make eight key budget documents available to the public?' 'Is this done in a timely manner?' And 'is this information comprehensive and useful?'

Overall, Sierra Leone scored of 52 out of 100. This was moderately higher than the global average of 45, and an increase from 39 in 2012. In 2015 a pre-budget statement and mid-year review were only produced for internal use. Otherwise, the remaining six documents were published (executive's budget proposal, enacted budget, citizen's budget, in-year reports, year-end reports, and audit report). Opportunities for the public to engage with the budget process were considered weak, but better than the global average. Legislature provides weak oversight during the planning, and limited oversight during the implementation stages of the budget process. The supreme audit, however, was considered to provide adequate oversight. Recommendations were given for improving transparency, participation and oversight; including, among other things, publishing the budget cycle timetable, increasing consultation on virement of funds and providing detailed feedback on how public opinion has been taken into account during the budget design process.

Factsheet on health financing in Sierra Leone in 2015 (Mamaye!, 2015)

Mamaye! publish annual short factsheets on health financing. These present basic analysis in a format that can be understood by a wide audience. The 2015 factsheet highlights that actual government spend on health per capita was US\$12 in 2013, which was way below what was needed. Under 10% of general government expenditure was spent on health. Ultimately, only 1.7% of gross domestic product was government expenditure on health. Government revenue, however, was only 13% of GDP, which was also very low in comparison to other countries around the world, including those in West Africa. Poor tax collection mechanisms and incentives offered to foreign companies drive this. Government does not raise a lot of money, which partly explains why it cannot spend a lot on health.

The factsheet also highlights that 61% of total health expenditure was spent by households, and that significant problems were experienced with late disbursement of funds (four months late on average between 2010 and 2013). Moreover, in 2013, 11% of planned disbursements to councils never released at all.

Bottlenecks in the disbursement to health and water resources sectors report (BAG, 2014)

In 2014 the Budget Advocacy Working Group (BAG) published an assessment of the bottlenecks relating to the disbursement of funds from the Ministry of Finance and Economic Development (MoFED) to the MoHS, Ministry of Energy and Water Resources (MoEWR) and Local Councils (LCs), covering the extent, causes and effects of bottlenecks. The project grew out of the observation that improvements in planning and budgeting were not being reflected in improvements in service delivery.

MoFED disburses grants to MoHS and MoEWR. MoFED also disburse grants to LCs, who then disburse grants to hospitals and District Health Management Teams (DHMTs). Bottlenecks were found at each of these three levels. There were timelines for budgeting and planning, but no clear timeline for disbursements. In many quarters allocations were far below what was budgeted. Factors affecting the timely and complete disbursement of funds included complicated disbursement process (particularly relating to PETS forms 1 and 2), unavailability of funds, the financial management capacity of Finance Officers, absence of cash flow projections by MoFED to provide adequate and timely commitments of grants to ministries, departments and agencies and weak information flows between MoFED and LCs.

There were significant problems with late disbursement of funds from MoFED to LCs between 2010-2013. Disbursements became progressively later over the period. In 2013 disbursements were made half yearly rather than quarterly, and there were still delays.

Recommendations given for improving disbursement of funds, including, among other things, improved cash flow projections, merging of PETS forms 1 and 2 and enforcing uniform accounting standards at DHMT and hospital level.

Policy briefs on water and sanitation, social protection, health and education (BAN, 2014)

In 2014 (appears this way from dates in analysis, but no publishing date given) the Budget Advocacy Network published short policy briefs for water and sanitation, social protection, health and education. Each brief highlights the challenges to the sector, government policy and government budget allocation to the sector.

At the time they were published, government policy and legislation on water and sanitation were outdated with an environmental sanitation policy from 2000, and a public health ordinance from 1960. There were low levels of improved sanitation in the rural area (so open defecation was common), and a lack of effective waste water and sewerage treatment and disposal systems in urban areas. Government expenditure on water was estimated to be less than 1% of GDP.

Malnutrition, barriers to education, teenage pregnancy and early marriage, abuse of children, disability, family protection services were highlighted as key challenges for social protection. There is a National Social Protection Policy of 2011, and social protection is a stand-alone pillar in the Agenda for Prosperity. The annual budgetary contribution to social protection was estimated to be less than 1%.

Sierra Leone had horrendous health statistics. In addition to 45% of children under 5 being stunted and 20% being wasted, Sierra Leone held four world records – the lowest life expectancy in the world, highest infant mortality rate in the world, highest child (under 5) mortality rate in the world and the highest maternal mortality rate in the world. The government and international communities' response to this was to launch the Free Health Care Initiative – where user fees would be removed for pregnant and lactating mothers and children under five, and significant work would be done to increase the capacity of the health sector to provide quality services to these groups. It was argued, however, that only 6.8% of the national budget was allocated to health in 2012, and 7.5% in 2013, and highlighted that this was only half of the Abuja Declaration target of 15% that the government had signed up to. It is further highlighted that while the budgeted expenditure in 2012 was Le. 118 billion, actual disbursements amounted to only Le. 64 billion.

An estimated 43% of the population older than 15 were literate, with a big split between male (70%) and female (52%) rates among 15-24 year olds. While there was supposedly complete primary school enrolment (100%), only 72% of children completed it. It was argued that the education system put more emphasis on enrolment than acquisition of knowledge, with most syllabuses going uncompleted. Primary school was, according to policy, free. However, many reports still existed of families being asked to pay school fees in some form or another. Government allocated 8% of its budget to education in 2012, and 8.1% in 2013. Again, there was often a large difference between budgeted and actual expenditures – only this time expenditure was larger than budget.

Sierra Leone Health and Sanitation Budget Tracking 2012 (Save The Children, 2012)

In 2012 Save the Children, in collaboration with BAN, Oxfam and World Vision, published their health sector budget tracking exercise. The exercise followed government allocations from MoFED throughout MoHS and the Local Councils right to health facilities (it included a survey of 15% of PHUs). It found that government investment in health was not keeping pace with the expansion of

Sierra Leone's overall government budget, and that there was also a decline in the overall recurrent budget for health and sanitation. They also argued that Local Councils, DHMTs and hospitals needed to become more rigorous in how they were accounting expenditures, with huge disparities found between different records of the same transactions at different points (i.e. transactions between a Local Council and a hospital were recorded differently at either end). It was ultimately recommended that the budget tracking exercise be repeated annually, including data collection from Local Councils, DHMTs, hospitals and PHUs.

Sierra Leone Public Expenditure Review (World Bank, 2010)

In 2010 the World Bank published their second PER in Sierra Leone (the first was in 2003/4). The review noted the falling share of donor resources in GDP from 15.5% in 2002 to 5.2% in 2008. They also found improvements in many aspects of fiscal management and service delivery. Their main message was that Government's investment plans should be paired with equally ambitious improvements in policy, budget planning and execution, public service reform and human resource management.

Key reforms in public financial management between the two reviews included, among other things, the implementation of the 2004 Local Government Act, re-establishing Local Governments as an arm of government. The Public Procurement Act 2004, the Government Budgeting and Accountability Act 2005, and new Financial Management Regulations (2007) all came into play. The Accountant General's Department was strengthened with qualified staff, the Annual Public Accounts audits were brought up to date and the decentralised Integrated Financial Management System (IFMIS) was rolled out to eight ministries. However, it was acknowledged that not all procedural requirements were being met.

The review includes a subsection specific to health. The poor indicators are highlighted, and there is early discussion of what became the Free Health Care Initiative. The growth of health facilities was reported to have outstripped government's ability to maintain them with staff and equipment.

The second subsection relates to roads. In particular it noted that the planned devolution of the responsibility for feeder roads had not yet been implemented (with no budget allocated to the Local Councils for this).

Overall, the growing body of analysis of Sierra Leone's public budget and expenditure highlights a number of important issues. First, government raises a low amount of revenue – both because Sierra Leone's GDP is small, and because it collects only a small proportion of this. Consequently, it cannot spend much on anything. Second, there is a chronic problem with delayed disbursement of funds, and discrepancies between budgeted and actual expenditures. Both of these make planning and implementing service delivery difficult for line ministries, but is something a pure quantitative analysis of actual expenditure does not reveal. Third, government practices are relatively transparent on a global scale, but still poor in terms of what is advised by groups advocating for transparency. Many improvements in process and public financial management were put in place between 2004 and 2010. Finally, assessments of expenditure that go beyond public expenditure have highlighted that out of pocket expenditure on essential public services such as health and education may be a significant problem for household. Out of pocket expenditure on health is still estimated to account for nearly 2/3rds of total health expenditure, even with the Free Health Care Initiative, and, while primary school is meant to be free, there are still reports that families are asked to pay. Government expenditure and policy does not automatically protect individuals from having to pay for essential services.

A.4 Literature review conclusion

This brief literature review has addressed three questions:

- What are the key government and non-government policies and programmes addressing nutrition in Sierra Leone?
- What lessons can be learnt from budget and expenditure tracking on nutrition already done elsewhere in the world?
- What budget and expenditure information is available in Sierra Leone (with a focus on education, health, agriculture, social protection and WASH)?

While there are many government policies in areas addressing the underlying drivers of nutrition (more than can be detailed here), there are two important policies/plan documents directly targeting nutrition, either in their entirety or in part. The Ministry of Health and Sanitation published the National Food and Nutrition Security Policy in 2012. This is structured around eight strategic objectives covering advocacy, household food security, feeding practices, strengthening of preventative measures against nutrition deficiency, provision of curative services to malnourished individuals, surveillance, research into food and nutrition and multisectoral coordination. In 2013 the wider government as a whole published an implementation plan for this policy – detailing specific activities that were to take place and estimating the required resources to implement them. In total, the five year plan is projected to cost just under US\$ 130 million.

The second important document is Sierra Leone's third poverty reduction strategy paper – the Agenda for Prosperity. This plan covers 2013-2018, is structured around eight pillars, and has a number of components that are closely, even directly, related to nutrition. Pillar one includes a drive for household food security, focusing on the strategies and technologies employed by farmers. Pillar three is about human development. This is nutrition sensitive across the board, but one section in particular focuses on the provision of nutrition services such as management of malnutrition and promotion of infant and young child feeding practices. Pillar six is about social protection of the vulnerable, with the priority activity to provide cash and in-kind packages as appropriate nutrition. Finally, pillar eight is about gender equality – with particular reference to increasing women's participation in decision making, education and business.

There are a number of different techniques available for budget and expenditure tracking, and which one is used should depend on the objectives and constraints of the user. Detailed and broad studies such as NHAs, PERs and PETS are expensive, and demand significant buy in from government and, in the case of NHAs, the rest of the health sector. Because of this they are rarely done routinely around a short cycle. Budget analyses are quicker and cheaper, and less demanding of private information – making them popular, however the downside is that it can be hard to compare expenditure in the budgeted format it is stored in to policy objectives. The SUN three step approach is essentially a form of budget analysis, where budget lines are classified as nutrition sensitive or specific, and portions of public expenditure are allocated to nutrition. Over 30 countries had attempted this by 2015, and the results have been compiled. At this stage the development of the body of data is still in its infancy, and lessons relate more to the processes of collecting data than what the data actually says. Two important lessons so far are that it is common for governments to have at least one nutrition specific budget line, and that there is significant variation in the way governments respond to the concept of nutrition sensitive – identifying a wide range of budget lines. In addition to the attempts to implement the SUN three step approach, a number of countries have attempted their own bespoke methodologies – perhaps with Tanzania's public expenditure review with a focus on nutrition being the most comprehensive. Ultimately, the lessons to learn are that the concept of nutrition sensitive is very broad, and not interpreted consistently, that collecting data from many institutions is very complicated and response rates can

be low, but that it is possible to make significant progress in generating an estimate of public expenditure on nutrition.

Finally, there is a relatively well developed and growing body of budget and expenditure analysis in Sierra Leone. Civil Society organisations, in particular the Budget Advocacy Network, have published a variety of reports that evaluate both the level of budgets and expenditures and the processes of public financial management. While transparency is reported to be slightly better than the global average, there are many improvements that could be made. Disbursements between different government bodies (MoFED to line ministries or Local Councils, Local Councils to DHMTs or hospitals) are often delayed, and often not what was budgeted. This makes planning and implementing services delivery very difficult. Moreover, accounting practices are not standard throughout government, which makes reconciling accounts difficult. Ultimately, the analysis highlights that government revenue is small and that, at the end of the day, this must mean that government expenditure on priority areas (including those related to nutrition) will be small as well.

Annex B Inception report

B.1 Methodology

The consultant will adopt the Scaling-Up Nutrition (SUN) movement three-step approach for tracking budget allocations and actual expenditures on nutrition. He will, as agreed, focus on domestic expenditure with the exception of one or two lines of very significant donor expenditure, thus excluding much of donor and partner investments (see the section on issues identified from the ToRs).

The consultancy began with a preliminary stakeholder meeting, where the question and methodology were discussed with people working on programmes related to nutrition in Sierra Leone. Feedback has been incorporated into the methodology.

It will go on to analyse general government budgeted and actual expenditure. This will include:

- Per capita government expenditure over time.
- Percentage of overall government expenditure through key ministries for nutrition – the Ministry of Health and Sanitation; the Ministry of Education, Science and Technology; the Ministry of Agriculture, Farms and Food Security; the Ministry of Gender, Women and Children’s Affairs; and the Ministry of Water Resources.
- Personnel costs in each of these key ministries.
- Allocations to districts.

Following this, the consultancy will implement the SUN three step approach to measuring public expenditure on nutrition.

- Step 1: identify relevant programmes:

There are two components to this step – identifying government services that impact on nutrition, and then identifying budget and expenditure on these services in Ministry of Finance and Economic Development (MoFED) budget documents and, where available, budget information from ministry policy documents.

The first of these will be done through reference to policy documents from the key line ministries, interviews with key stakeholders within each of the ministries and ACF staff, and, if possible, a basic word search on MoFED budget appropriations using the Advanced Key Word Search. In case there is not a soft copy, we will use the list of key words to go through the hard copy manually.

The second component (identifying expenditure on these services in MoFED budget documents) may be more complicated. Some units or activities may have a budget line of their own (for example the Food and Nutrition Directorate within the Ministry of Health and Sanitation (MoHS)). However, expenditure on others may form a part of a larger budget line (for example, there are health workers who are dedicated to nutrition, but whose cost to the government is recorded as part of the overall wages and salaries bill within the MoHS). It is also possible that expenditure on some services is presented in aggregate form with other budget lines in public documents. In these cases it will be necessary to understand through stakeholder interviews exactly where

expenditures are accounted for, and the level of disaggregation that is possible within the financial management information system of the MoHS.

- Step 2: Assess whether the programmes fall under nutrition sensitive or nutrition specific categories.

There is extensive discussion on the distinction between nutrition specific and sensitive activities. At a broad level, this consultancy takes nutrition specific to mean any activity explicitly targeting improved nutrition as its main objective, by targeting the direct causes (as identified by the conceptual framework) of undernutrition. Nutrition sensitive is taken to refer to any activity targeting the underlying causes of nutrition, without defining nutrition itself as the primary objective.

Categorisation into nutrition sensitive and specific will be done through interviews – that ACF advocacy officer will attend – with representatives of the five key ministries. Meetings will be held with:

- a. the Food and Nutrition Directorate within the Ministry of Health and Sanitation,
- b. Several stakeholders from different units within the Ministry of Agriculture, Forestry and Food Security
- c. the Schools Feeding Coordination Unit within the Ministry of Education, Science and Technology
- d. the Directorate of Children’s Affairs within the Ministry of Social Welfare, Gender and Children’s Affairs
- e. the Planning Unit within the Ministry of Water Resources
- f. the SUN Coordinator within the Office of the Vice President
- g. the Accountant’s General Office within the MoFED
- h. the SUN focal point within the MoFED
- i. the Director of Decentralisation
- j. the Freetown City Council (Local Council in Western Rural Area)

These stakeholder interviews will also be used to see if there are any activities that we missed in step 1.

A third key purpose of the interviews is to understand where we can identify expenditure on the nutrition sensitive and specific activities in the government budget.

Example questions will include:

1. What activities are carried out by your ministry that have an impact on nutrition?
2. What are the inputs needed to carry out those activities?
3. How are those inputs paid for? Who funds them?
4. Under which directorate/division/programme are they accounted for?

5. In your opinion, are these activities nutrition sensitive or specific (following description of the two concepts?)

- Step 3: Allocate % of sensitive expenditures to nutrition. 25% by default, unless evidence of something more.

During the preliminary meeting it was advised that, as this is the first attempt to track public expenditure on nutrition in Sierra Leone, simplicity was key. As such, this consultancy should allocate the default 25% of expenditure on all nutrition sensitive activities, and aim to identify the key lines of expenditure on which further analysis should be done to justify specific weights.

Results of steps 1, 2 and 3 will be presented at a validation workshop on May 12th. All key stakeholders will be invited to attend. The objective of the workshop will be to clarify our findings, generate consensus and awareness among stakeholders of what services are being provided throughout government and how much is being spent on these services.

Following the workshop, the consultant will consolidate findings in a short report, and will prepare a clear excel worksheet that can be used for tracking public expenditure on nutrition in a consistent manner into the future. The objective is that this is a cheap and simple task to repeat. The report will include an executive summary, elaborated by ACF advocacy officer with the support of WARO.

WARO will provide support through weekly meetings between the consultant, ACF advocacy officer, and WARO budget tracking expert.

B.2 Work plan and foreseen schedule

LITERATURE REVIEW

- The consultant will start working on the literature review based on the documents collected by ACF advocacy officer, in order to present preliminary findings to the stakeholders on April 28th. However, the consultant will start working full time with ACF on May 2nd.

- April 28th – first meeting with stakeholders
- ACF advocacy officer will briefly present the context and objectives of the consultancy;
- The consultant will be formally introduced to the different stakeholders;
- The consultant will present preliminary comments on the 3 questions:
 - What are the key government and non-government policies and programmes addressing nutrition in Sierra Leone?
 - What budget and expenditure information is available in Sierra Leone (with a focus on education, health, agriculture, social protection and WASH)?
 - What lessons can be learnt from budget and expenditure tracking on nutrition already done elsewhere in the world?

INTERVIEWS

- From May 2nd to May 6th

- ACF advocacy officer will arrange the interviews
- Objectives of the interviews:
 - Continuing answering the 3 questions (see above), identify nutrition-sensitive programmes/activities and nutrition-specific programmes which will require identifying how expenditures on nutrition are recorded (through interviews with accountants within the different ministries);
 - Will try to identify nutrition funding allocated to the government by donors (note that this might not always be possible since some donors like USAID do not allocate funding to the government directly but implement programmes on its behalf).
- Other interviews might be required based on what the interviewed say we should look at.

VALIDATION WORKSHOP

- May 12th (half day)
- Objectives of the workshop:
 - Answer the same 3 questions, more in depth, thanks to the stakeholders' interviews;
 - Will present all the identified nutrition programmes in SL (with a division between nutrition specific and nutrition sensitive);
 - Discuss with the stakeholders the percentage to dedicate to nutrition-sensitive programmes based on the consultant's suggestion).
- The workshop should be made interactive – the participants will be asked to participate in the identification of different nutrition programmes within the budget, in order to build capacities.

FINAL REPORT

- May 22nd: the consultant starts working on the final report
- May 26th: first draft delivered
- May 31st: ACF feedback on the first draft
- June 2nd: second draft (and potential final version)
- June 7th: final deadline for final version
- The final report will include an Excel sheet so that it can be updated easily each year.

B.3 Issues identified from the terms of reference

Non-government (off budget) budget and expenditure: it will not be possible to conduct a systematic and comprehensive mapping of non-government (off budget) expenditure on nutrition. This would involve significant primary data collection. However, it may be possible to screen the main sources of this non-government expenditure, and populate some of the key funding flows with numbers (with data collection through the stakeholder interviews and from published grey literature). Again, this excel sheet should be updated on an annual bases, based on the available

grey literature. The extent to which this will be possible depends on the success of the stakeholder interviews, and the existing literature available. One key example of this is UNICEF's procurement of Ready to Use Therapeutic Foods. This is a core component of government's strategy to tackle malnutrition, but not funded through government structures.

Separation of capital and recurrent expenditure: Capital expenditure adds to an asset stock, whereas recurrent expenditure is merely a flow of funds away from an administrative unit. An example of capital expenditure is the construction of a health facility or a school. An example of a recurrent expenditure is a water bill, set of text books or medical consumables. It may be important to track these separately, as they indicate different things. A ministry may make significant capital expenditure in one year, and then spend a few years without making much more capital expenditure because its equipment is considered up to date. In this case including it with recurrent expenditure will distort changes in expenditure over time. Further discussion needs to be had on how important an issue this is for nutrition. Strictly speaking, the depreciation on capital expenditure should be captured, but it is highly unlikely that there is sufficient information to do this.

If some directorates identify a nutrition sensitive programme, but that the budget of the directorate just has an overall amount that doesn't make a distinction between the programmes/activities and thus can't be used to identify the precise amount for this specific programme, the solution will be to ask them to assess approximately what percentage of the overall budget is dedicated to it.

The literature review will have to be completed during the week of stakeholders' meeting given that all the needed documents could not be gathered in time for the 1st meeting with stakeholders on April 28th.

Annex C Composition of categories in Figure 3 to Figure 7

C.1 Categorisation of Figure 3 (MoEST)

	First 7 digits of the CoA code	2012	2013	2014	2015
Central policy and administration	.	-	135,000,000	565,996,000	774,000,000
<i>Gender education</i>	3010007			20,000,000	
<i>Home economics</i>	3010010		44,000,000	50,000,000	20,000,000
<i>Guidance counselling for HIV/AIDS</i>	3010011				10,000,000
<i>Teacher's payroll management unit</i>	3010014		16,000,000		10,000,000
<i>Handicapped desk office</i>	3010017			19,996,000	
<i>Monitoring and evaluation unit</i>	3010019		50,000,000	50,000,000	10,000,000
<i>Text book task force</i>	3010020		25,000,000		
<i>Education facilities</i>	3010103			426,000,000	724,000,000
Primary School	.	16,380,698,275	24,324,907,014	21,404,064,367	23,907,275,762
<i>Grants to handicap schools</i>	3010203	171,500,000	796,000,000	360,000,000	270,000,000
<i>National School Feeding Programme</i>	3010204	75,000,000	300,000,000		
<i>Education for Physically Challenged children</i>	3010205			1,159,000,000	974,000,000
<i>Examination fees (NPSE)</i>	7012001	2,897,640,000	2,819,220,000	3,002,910,000	1,500,000,000
<i>School fees subsidy for primary school</i>	7012009	11,688,680,000	13,788,350,000	12,575,520,000	3,548,640,000
<i>Textbooks for primary schools</i>	7012010	1,547,878,275	3,913,338,783	4,306,634,367	3,113,551,809
<i>Teaching/learning materials for primary schools</i>	7012011		2,707,998,231		14,501,083,953
Junior and Senior Secondary School	.	11,202,133,186	14,517,004,010	15,010,242,229	22,000,551,487
<i>Support and monitoring of junior and senior secondary schools</i>	3010302	5,398,643,186	9,205,544,010	4,011,025,000	2,505,380,000
<i>Support to senior secondary schools</i>	3010303			7,807,147,229	6,166,924,810

	First 7 digits of the CoA code	2012	2013	2014	2015
<i>Examination fees (BECE)</i>	7012002	5,803,490,000	5,311,460,000	3,192,070,000	6,328,409,400
<i>Textbooks for middle secondary school</i>	7012012				6,999,837,277
Teacher training	.	15,117,337,102	29,975,705,136	18,487,094,196	40,263,695,000
<i>Milton Margai College of Education</i>	3010403	6,687,861,820	13,363,431,524	7,971,090,617	17,138,725,000
<i>Port Loko Teachers' College</i>	3010404	2,677,859,284	5,253,231,446	3,069,832,899	6,968,150,000
<i>Makeni Teachers' College</i>	3010405	3,064,911,033	6,026,935,389	7,250,197,007	8,946,150,000
<i>Freetown Teachers' College</i>	3010406	2,571,491,943	5,090,159,431		6,780,670,000
<i>Bo Teachers' College</i>	3010407	115,213,022	241,947,346	195,973,673	430,000,000
Teachers' Salaries	.	295,703,300,000	344,335,000,000	420,937,000,000	493,687,000,000
<i>Teachers payroll</i>	.	295,703,300,000	344,335,000,000	420,937,000,000	493,687,000,000
Transfers to Local Councils	.	6,214,400,001	5,608,025,614	3,205,700,000	7,520,900,000
<i>Transfer earmarked for education</i>	.	6,214,400,001	5,608,025,614	3,205,700,000	7,520,900,000
Total Ministry	.	390,426,919,419	528,653,287,274	551,504,355,739	705,350,974,412
Non salary, non interest recurrent	.	84,774,019,418	174,546,261,660	121,331,655,739	204,143,074,412
Payroll	.	299,438,500,000	348,499,000,000	426,967,000,000	493,687,000,000
Transfers to Local Councils	.	6,214,400,001	5,608,025,614	3,205,700,000	7,520,900,000

Source: Expenditure report from the Accountant General's Office, Annual budgets and information requested from the Local Government Finance Division within MoFED

C.2 Categorisation of Figure 4 (MoHS)

	CoA Code	2012	2013	2014	2015
Central policy and administration	.	597,000,933	12,843,987,631	307,794,590	3,191,839,719
<i>Office of the Director of Medical Services</i>	3040002	56,423,711	236,098,000	9,500,000	351,293,180
<i>Directorate of Primary Health Care</i>	3040003	39,675,000	140,900,000	29,700,000	169,700,000
<i>Directorate of Hospital and Laboratory Services</i>	3040004	38,167,550	10,975,031,858		32,100,000
<i>Directorate of Support Services</i>	3040005	38,390,844	264,240,000	75,400,000	258,900,000
<i>Directorate of Planning and Information</i>	3040006	27,371,000	97,500,000	55,800,000	150,000,000

	CoA Code	2012	2013	2014	2015
Directorate of Nursing Services	3040009	24,520,757	109,248,000	21,700,000	205,512,250
Directorate of Disease Prevention and Control	3040010	43,342,000	76,981,000	27,250,000	324,250,000
Health Human Resources	3040102	225,768,071	758,988,773	88,444,590	1,220,084,289
National School of Midwifery	3040103	30,000,000	95,000,000		130,000,000
Nurses and Midwives Board	3040105	30,000,000	90,000,000		150,000,000
Disease Prevention and Control	3040109	43,342,000			200,000,000
National Programmes	.	921,554,636	3,549,099,969	970,026,379	561,402,500
National Dental Services	3040602		116,300,000		50,000,000
National Safe Blood Services	3040603		50,000,000		290,000,000
Drugs & Medical Supplies	3040703	878,808,776	2,695,800,969	751,976,379	106,000,000
Central Medical Services	3040704	42,745,860	86,999,000	218,050,000	115,402,500
National Pharmaceutical Procurement Unit	3040708		600,000,000		
Primary Health Care	.	1,342,591,113	3,722,809,065	-897,456,687	6,506,743,662
Environmental health and sanitation	3040201	224,021,600	83,485,000	19,000,000	350,652,500
Health education	3040202	23,698,619	109,650,000	11,000,000	235,500,000
Malaria prevention and control	3040206	883,801,099	2,945,857,833	-1,141,206,687	4,802,110,665
STI/HIV/AIDS prevention and control	3040207	177,017,970	393,478,741	185,250,000	753,560,497
TB/Leprosy prevention and control	3040208	34,051,825	190,337,491	28,500,000	364,920,000
Reproductive and child health	.	10,597,776,946	7,925,662,720	7,522,448,563	10,490,942,636
Free Health Care Initiative	3040301	6,541,074,311	6,561,772,565	7,198,918,563	
National School Health	3040302	20,000,000	106,748,000	77,330,000	77,500,000
MCH/EPI	3040303	3,991,863,135	601,563,105	221,200,000	9,732,442,636
Reproductive health/Family Planning	3040304	14,499,000	155,379,050	25,000,000	231,000,000
Food and Nutrition	3040305	30,340,500	231,684,500		270,000,000
Reproductive and Child Health	3040306		268,515,500		180,000,000
Secondary health care	.	-	408,000,000	-	378,125,850
Secondary health care	3040401		408,000,000		378,125,850
Tertiary health care	.	-	422,000,000	759,500,000	18,034,933,103
Princess Christian Maternity hospital	3040502				1,676,133,000

	CoA Code	2012	2013	2014	2015
<i>Ola During Children's Hospital</i>	3040503				2,312,310,776
<i>Kissy Mental Hospital</i>	3040504				988,574,613
<i>Lakka Hospital</i>	3040505				1,510,715,111
<i>Kenema Government Hospital</i>	3040507				2,300,313,477
<i>Makeni Government Hospital</i>	3040508		422,000,000		2,342,007,215
<i>Emergency Hospital</i>	3040509			607,600,000	2,986,043,800
<i>Jui Hospital</i>	3040510			151,900,000	3,918,835,111
Health workers' salaries	.	73,370,000,000	81,046,000,000	104,547,000,000	113,368,000,000
<i>Health Sector Technical workers payroll</i>	.	73,370,000,000	81,046,000,000	104,547,000,000	113,368,000,000
Transfers to local councils	.	33,500,000,002	30,530,170,521	17,761,700,000	20,297,300,000
<i>Earmarked for health</i>	.	33,500,000,002	30,530,170,521	17,761,700,000	20,297,300,000
Total Ministry	.	130,873,498,785	172,089,194,176	168,103,208,856	304,255,070,601
Non salary, non interest recurrent	.	22,590,998,783	37,065,023,655	11,832,508,856	145,448,770,601
Payroll	.	74,782,500,000	104,494,000,000	138,509,000,000	138,509,000,000
Transfers to Local Councils	.	33,500,000,002	30,530,170,521	17,761,700,000	20,297,300,000

Source: Expenditure report from the Accountant General's Office, Annual budgets and information requested from the Local Government Finance Division within MoFED

C.3 Categorisation of Figure 5 (MoSWGCA)

	CoA Codes	2012	2013	2014	2015
Children's Affairs	.	270,555,460	1,016,675,760	1,628,801,000	1,560,700,000
<i>Childrens Programmes</i>	3050201	53,200,000	462,372,610	1,628,801,000	
<i>Childrens Commission</i>	3050202	217,355,460	554,303,150		
<i>Childrens Programme</i>	3050502				1,560,700,000
Social Welfare	.	225,538,125	1,718,371,032	1,665,346,875	744,373,000
<i>Social Protection</i>	3050303	225,538,125	1,718,371,032	1,665,346,875	744,373,000
Gender policy and advocacy directorate	.	42,387,100	414,108,241	1,154,712,700	691,000,000
<i>Gender Affairs</i>	3050401	42,387,100	414,108,241	1,154,712,700	691,000,000
Salaries	.	1,337,700,000	1,630,000,000	2,134,000,000	2,134,000,000
<i>Total ministry payroll</i>	.	1,337,700,000	1,630,000,000	2,134,000,000	2,134,000,000
Transfers to Local Councils	.	480,000,000	491,501,241	1,805,000,000	2,412,700,000
<i>Transfer</i>	.	480,000,000	491,501,241	1,805,000,000	2,412,700,000

	CoA Codes	2012	2013	2014	2015
earmarked for Social Welfare					
Total Ministry	.	3,328,901,384	8,791,280,402	13,982,632,725	10,226,411,000
Non salary, non interest recurrent	.	1,511,201,384	6,669,779,161	10,043,632,725	5,679,711,000
Payroll	.	1,337,700,000	1,630,000,000	2,134,000,000	2,134,000,000
Transfers to Local Councils	.	480,000,000	491,501,241	1,805,000,000	2,412,700,000

Source: Expenditure report from the Accountant General's Office, Annual budgets and information requested from the Local Government Finance Division within MoFED

C.4 Categorisation of Figure 6 (MoAFFS)

	CoA Codes	Activity code	2012	2013	2014	2015
Counterpart funding of donor projects	.		-	-	2,449,053,024	1,551,786,874
West African Agricultural Production programme	401000 1	1119000 0	.		137,800,000	75,000,000
Rural private sector development Project	401000 1	1119010 0	.		148,400,000	
Diversified food production	401000 1	1119030 0	.			75,000,000
Rehabilitation of Community based poverty reduction programme	401000 1	1119040 0	.		164,300,000	112,500,000
Rural financial commercial improvements project	401000 1	1119050 0	.		132,500,000	112,500,000
Support to smallholder commercialisation Project	401000 1	1119060 0	.			15,800,000
Linking smallholders to markets	401000 1	1119070 0	.		106,000,000	37,500,000
Seed multiplication programme	401000 1	1119120 0	.		1,622,253,024	
Agriculture for development	401000 1	1119240 0	.		137,800,000	1,123,486,874
M&E	.		-	-	403,000,000	-
Coordinated early warning action on food security	401050 2	1150090 0	.		403,000,000	
Extension Services	.		-	-	267,000,000	-
Support mainstreaming nutrition activities into the	401060 2	1120140 0	.			

	CoA Codes	Activity code	2012	2013	2014	2015
dissemination of technology for crop based recipes						
Rice research station	4010603	.			267,000,000	
Office of the Chief Agricultural Officer	.		14,228,178,311	14,091,928,447	23,083,216,494	23,222,816,162
Food security coordinating unit	4010702	.	14,228,178,311	13,428,660,047	23,083,216,494	23,222,816,162
Smallholder commercialisation	4010704	.		663,268,400		
Salaries	.		9,393,200,000	10,508,000,000	13,958,000,000	13,958,000,000
Total ministry payroll	.		9,393,200,000	10,508,000,000	13,958,000,000	13,958,000,000
Transfers to Local Councils	.		13,940,000,000	11,740,354,680	6,472,300,000	16,078,700,000
Earmarked for Agriculture	.		13,940,000,000	11,740,354,680	6,472,300,000	16,078,700,000
Total Ministry	.		39,453,120,750	45,117,676,546	55,828,639,211	68,917,011,415
Non salary, non interest recurrent	.		16,119,920,750	22,869,321,866	35,398,339,211	38,880,311,415
Payroll	.		9,393,200,000	10,508,000,000	13,958,000,000	13,958,000,000
Transfers to Local Councils	.		13,940,000,000	11,740,354,680	6,472,300,000	16,078,700,000

Source: Expenditure report from the Accountant General's Office, Annual budgets and information requested from the Local Government Finance Division within MoFED

C.5 Categorisation of Figure 7 (MoWR)

	CoA codes	Activity code	2012	2013	2014	2015
Ministry of Energy and Power (old government authority for water)	.		19,927,694,004	80,600,319,168	-	-
Water services	4060002	.	19,927,694,004	80,600,319,168		
Counterpart funding of donor projects	.		-	-	12,321,100,401	26,535,857,624
TO PRO IINC ACC TO SAF D WATER	4140001/4140101	34100100	.		605,129,250	416,256,886
IMP WATER SEC CAP WITH LFW	4140001	34100400	.		7,496,787,403	98,059,750
INT WATER RESMANAGEMENT	4140001	34100500	.		10,000,000	
SUP TO IMP ACC TO WATER SUP	4140001	34100600	.		130,734,000	
3 towns water supply in Bo, Kenema and Makeni project	4140001	34190500	.		238,500,000	2,109,894,859
Access to potable water in	4140001	34195100	.			17,267,493,998

	CoA codes	Activity code	2012	2013	2014	2015
<i>the Western Area</i>						
<i>Rehabilitation of water supply in selected towns</i>	4140001	34199600	.		2,479,500,000	6,068,508,631
<i>Rural water supply and sanitation</i>	4140001	34199700	.		647,845,400	561,441,000
<i>Water supply systems in 6 selected communities</i>	4140001	34199800	.		377,106,848	
WATER RESOURCE MANAGEMENT	4140001/4140201	35301300	.		335,497,500	14,202,500
Provision of water in the Rural Area	.		-	-	2,529,814,500	4,240,000,000
<i>Provision of water in the Rural Area</i>	4140001/4140301	35300100	.		2,529,814,500	4,240,000,000
Salaries	.		-	-	5,338,000,000	5,338,000,000
<i>Total ministry payroll</i>	.				5,338,000,000	5,338,000,000
Transfers to Local Councils	.		900,000,000	1,329,819,375	1,570,000,000	1,794,100,000
<i>Earmarked for rural water</i>	.		900,000,000	1,329,819,375	1,570,000,000	1,794,100,000
Total Ministry	.		-	-	22,005,623,901	37,907,957,624
<i>Non salary, non interest recurrent</i>	.				15,097,623,901	30,775,857,624
<i>Payroll</i>	.				5,338,000,000	5,338,000,000
<i>Transfers to Local Councils</i>	.				1,570,000,000	1,794,100,000

Source: Expenditure report from the Accountant General's Office, Annual budgets and information requested from the Local Government Finance Division within MoFED

Annex D Terms of reference

The SUN CSP (Civil Society platform) in Sierra Leone is looking for a consultant to analyse the annual budget estimates of the government, to determine the sums of money allocated to nutrition specific interventions and nutrition sensitive interventions.

PURPOSE

To empower and mobilise civil society to hold their individual Governments to account over their spending on nutrition at a National level, by analysing the annual budget estimates.

BACKGROUND

Sierra Leone is ranked 183/187 in the human development index 2014 and is one of the countries with the highest maternal, infant and young child mortality in the world (126/1000), with a high rate of malnutrition contributing to the latter. While the nutritional status has considerably improved since 2010, it is clear that the country still has some way to go. In 2014, 12.9% (11.9-14; 95% CI) of children are underweight, 28.8% (27.5-30.2; 95% CI) stunted and 4.7% (4.3-5.2; 95% CI) are wasted. Exclusive breastfeeding is still below 60%. Sierra Leone suffers also from chronic food insecurity which affects on average 45% of the population during the lean season. The nutritional security of the population is expected to have deteriorated as secondary consequence of the Ebola Virus Disease Outbreak, whereby i.e. 43% of the population were considered food insecure in March 2015 (7% severely). This occurs in a country where the government (GoSL) committed to tackle undernutrition by reducing stunting to 11.7%; wasting to 2% by 2020 whilst increasing exclusive breastfeeding to 70% at the Nutrition for Growth (N4G) Summit in 2013.

Despite the challenges, by joining the SUN Movement in 2012 the GoSL has shown its commitments towards scaling up nutrition which was soon reflected in the actions undertaken by the civil society at large. Since 2013 SL has an established SUN CSP, which encompasses national and international organizations working on nutrition security, including local community-based organizations and religious leaders.

At the Nutrition for Growth Summit (8th June 2013), Sierra Leone committed to:

- “Reducing the prevalence of stunting from 25.7% to 11.7% and wasting from 6.9% to 2% by 2020, while increasing exclusive breastfeeding from 32% to 70%;
- Finalize and endorse our five year Nutrition and Food Security costed plan by July 2013 and prioritize fundraising to ensure successful implementation;
- Increase the Government’s financial allocation to nutrition and food security and create a specific budget line for Nutrition in budgets for the Ministries of Health and Sanitation, Agriculture and other relevant Ministries;
- Establish legal frameworks and enforce the Code for the marketing of Breast Milk Substitute and food fortification; and finally
- Scale up community support networks for nutrition and food security”

The need to better track nutrition investments was recognised right at the beginning of the SUN Movement. Tracking budgets is essential for policy makers, as well as for citizens and donors. Governments need reliable budget data to prioritise and plan expenditures, and to take sound decision on finance allocation, as well as to monitor and evaluate policy implementation (Picanyol 2014). Citizens want to hold governments to account for monies paid through their taxes, for which they need transparency in how public investments are made.

A detailed budget analysis to identify how much is being spent on nutrition (comparing with other programs) and to determine how other programs support nutrition will allow to assess the progress made by the government and will be used to push for more specific commitments to be made during the N4G Rio Summit.

PROJECT PURPOSE AND SCOPE

Considering the current challenges faced by the country as a result of the Ebola outbreak, it is expected that the Government of Sierra Leone will not meet its commitments previously adopted

and or/re-affirm and extend them, without strong budget analysis and advocacy. Holding the Government to account through budget analysis will push the country to increase its funding allocation to nutrition. Civil society can only do this, through analysing the individual Government's annual budget allocations and discussing with governments increasing nutrition budgets and the focus of public programmes aimed at reducing the level of undernutrition over time.

The purpose of undertaking a budget analysis is to determine how much funding is being allocated to both nutrition sensitive and nutrition specific interventions, as defined by the Lancet 2013. Because nutrition is multi-faceted, including WASH, hygiene, sanitation and food, requires a multi ministry analysis, the analysis will then have to look at different ministries budget: health, food security/agriculture, WASH, social protection, education.

The allocation will also need to be assessed from 2013 to date in order to assess potential increase/decrease and progress. The analysis could then be compared to the nutrition priorities and key programs, and especially with the 8 strategic objectives of the Sierra Leone National Food and Nutrition Security Policy 2012 – 2016 to assess whether the amount of funding allocated to nutrition is sufficient to meet those strategic objectives. Furthermore, the consultant will have to calculate how much will be required to reduce stunting from 28.8% to 11.7% and wasting from 4.7% to 2% by 2020 (latest SMART data vs N4G commitments), to see if the money spent on nutrition will allow meeting these targets.

The overall long-term purpose of this analysis is to hold Government Ministries and institutions to account. To achieve the overall long-term purpose, the consultancy and its findings will be used to promote a dialogue with public authorities on how to increase effectiveness, equity and efficiency of public nutrition spending.

METHODOLOGY

The methodology adopted will depend on the availability of Government budget estimates. If budget estimates are available, then an analysis of the different budget lines by institution (Ministry of health and Sanitation, Ministry of Agriculture, Forestry and Food Security, Ministry of Education, Ministry of Social Protection, Gender and Children's Affairs, Ministry of Water resources) will be undertaken. In the event of no published budget estimates, the methodology will use a number of data sources, such as draft budgets outlined in policy and strategy documents, Finance Minister's speeches, and other relevant sources. The objectives would be to compile a budget allocation as accurate as possible.

The analysis would show the sums of money allocated to nutrition specific and nutrition sensitive interventions, in contrast to other government priorities. The consultant can compare and contrast programmes in relation to the nutrition allocation. The consultant can, if possible calculate the overall allocation per head of population for the overall health and/or nutrition budget as well as some specific nutrition programmes (The per head of population figure is easy to follow and understand, a more meaningful figure). The results of the analysis will then be used as part of an advocacy campaign ahead of the Rio Summit, to advocate for stronger financial commitments and an increased funding allocation to nutrition. The Country CSO platform will be responsible for developing an advocacy strategy that will pick up and use the budget analysis output.

In undertaking the budget analysis, the consultant will use a combination of data collection and literature review (policy documents, previous budget analysis or PER ...), interview with key informants, focus groups with members of government department and analysis.

TASKS

- Conduct literature review and collect relevant information on the areas outlined above (relevant policies and plans with budget information, national budgets, speeches, etc.)
- Lead discussions at national level within the SUN CSP and include views from member organizations and in country expert teams, especially through a consultation workshop
- Conduct selected interviews with stakeholders: relevant ministries, NGO partners, Cooperating Partners
- Develop and agree a methodology to tabulate and subsequently analyse the financial data (if available), from 2013 to date
- Analyse findings, draw conclusions and formulate key recommendations indicating ways in which the budget can be made more responsive to current nutrition needs.

- Compare the findings with the nutrition priorities / 8 strategic objectives of the Sierra Leone National Food and Nutrition Security Policy 2012 – 2016
- Calculate how much will be required to reduce stunting from 28.8% to 11.7% and wasting from 4.7% to 2% by 2020 (N4G commitments), and assess against these targets.
- Prepare a list of resources and or materials for further consultation and reference
- Organise a workshop to present the findings to the SUN CSP and discuss the recommendations and next steps

TERMS AND CONDITIONS

The contract will be managed by ACF Sierra Leone and the study will be supervised by ACF and Focus 1000.

LOCATION

Freetown, Sierra Leone. A number of working days may be spent at the consultant's home base, if outside Sierra Leone, as will be agreed and authorised by ACF Sierra Leone in agreement with Focus 1000.

TIMEFRAME AND SCHEDULE OF WORK

The assignment will run for 30 working days and should ideally be completed by the end of May 2016.

EXPECTED OUTPUT

- The consultant will present in the first week after the start of the assignment an inception report of maximum 5 pages defining work plan, tentative time schedule and issues arising from the ToRs. This report will be discussed with the SUN CSP.
- A PowerPoint presentation focussing on the main findings and recommendations: to be presented at the end of the mission to the SUN CSP.
- A final report of 30 pages max (excluding annexes). This report should clearly state findings, conclusions and recommendations.
- The consultant is expected to draft a concise executive summary (policy brief) for further dialogue and dissemination of the results of the study.
- The final report should be submitted within 10 days after the mission in Sierra Leone.

PROFILE AND EXPECTED COMPETENCIES

- Technical background in public health, nutrition, international development or political science
- Proven experience in conducting budget analysis in nutrition or other relevant sectors (health, food security, agriculture)
- Demonstrable understanding of nutrition issues.
- Proven experience working with NGOs is beneficial
- Proven ability to present written material in a clear, concise and engaging manner to a range of different audiences
- Excellent analytical skills and experience in quantitative
- A strong sense of initiative and capacity to work autonomously with multi-cultural teams
- Familiarity with the Sierra Leone context and/or the West Africa region would be an asset.
- Excellent English writing skills
- Commitment to the values, vision and mission of ACF

APPLICATION

If you are interested in applying for this research project please send your expression of interest, including your CV, motivation letter and a financial offer including your daily rate, terms and conditions, to ACF Deputy Country Director at dcd@sl.missions-acf.org by 9th March 2016.