UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

Nutrition Public Expenditure Review 2014–2016: Mainland Tanzania

MAIN REPORT

October 2018

Irish Aid
Rialtas na hÉireann
Government of Ireland

unicef

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Contents

Abbreviations

BG	Budget guidelines
BMI	Body Mass Index
CAN	Compendium of Actions for Nutrition
CCM	Chama Cha Mapinduzi (Party of the Revolution)
CSO	Civil Society Organization
DbyD	Decentralization by Devolution
DFID	Department for International Development (of the United Kingdom)
DHIS	District Health Information System
DHS	Demographic and Health Survey
DNuO	District Nutrition Officer
FNP	Food and Nutrition Policy
FYDP	Five-Year Development Plan
GDP	Gross Domestic Product
GFS	Government Financial Statistics
GNR	Global Nutrition Report
HMIS	Health Management Information System
ICN2	Second International Conference on Nutrition
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
IMTC	Inter – Ministerial Technical Committee
IYCF	Infant and Young Child Feeding
JICA	Japan International Cooperation Agency
LGA	Local Government Authorities
LGDG	Local Government Development Grant
MAM	Moderate Acute Malnutrition
MDA	Ministries, Departments and Agencies
MIYCAN	Maternal, Infant, Young Child and Adolescent Nutrition
MOAFSC	Ministry of Agriculture, Food Security and Cooperatives
MOEVT	Ministry of Education and Vocational Training
MoFP	Ministry of Finance and Planning
MoHSW	Ministry of Health and Social Welfare
MOWI	Ministry of Water and Irrigation

MTEF	Medium Term Expenditure Framework
N4G	Nutrition for Growth
NMNAP	National Multisectoral Nutrition Action Plan
NNS	National Nutrition Strategy
OC	other charges
ODA	Official Development Assistance
OPM	Oxford Policy Management
OSR	Own-source revenue
PE	Personal Emoluments
PEFA	Public Expenditure and Financial Accountability
PER	Public Expenditure Review
PFM	Public Financial Management
PFMRP	PFM reform programme
PLANREP	Planning, Budgeting and Reporting system
PMO	Prime Minister's Office
PO	President's Office
PO-RALG	President's Office – Regional Administration and Local Government
PORALGSD	President's Office – Regional Administration, Local Government and Special Departments
RAS	Regional Administrative Secretariat
REACH	Renewed Efforts Against Child Hunger and Undernutrition
RG	Regional Government
RNuO	Regional Nutrition Officer
SAM	Severe Acute Malnutrition
SDG	Sustainable Development Goals
SUN Movement	Scaling Up Nutrition Movement
SWASH	School Water, Sanitation and Hygiene
TASAF	Tanzania Social Action Fund
TDHS	Tanzania Demographic and Health Survey
TDHS-MIS	Tanzania Demographic and Health Survey and Malaria Indicator Survey
TDV	Tanzania Development Vision
TFNC	Tanzania Food and Nutrition Centre
TFNP	Tanzania Food and Nutrition Policy
TZS	Tanzanian Shilling
UNICEF	United Nations Children's Fund
US$	United States Dollar

Acknowledgements

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The team also highly appreciated direct and indirect support from many stakeholders and notably those listed in Annex A of this report.

Executive summary

Tanzania has made considerable progress in improving nutrition in the last 25 years, with significant reduction in the prevalence of all forms of malnutrition, which also contributed to a decrease in child mortality. Despite this, levels of malnutrition remain unacceptable, and so the Government of Tanzania has made improved nutrition a policy priority. The effective supply and coordination of finance is vital for the nutrition effort. Accordingly, this Public Expenditure Review (PER) was commissioned to assess public expenditures on nutrition and to evaluate results against targets in national strategy documents. The analysis covers two years 2014/15–2015/16 and encompasses spending from government own-source funds at national and local level, and on- and off-budget Official Development Assistance (ODA) for nutrition.

The study follows established PER methodologies (World Bank 2009), with five pillars of analysis:

(1) A review of the policy and institutional framework for nutrition

(2) Level and composition of nutrition sector expenditure, including how much is spent on priority nutrition-specific and nutrition-sensitive interventions[1]

(3) The budget process and performance from a nutrition perspective

(4) Efficiency and equity of nutrition spending

(5) Recommendations

Key findings of the review are summarized by four areas: i) Policy and institutional framework; ii) Level and composition of nutrition spending; iii) Budget process and performance from a nutrition perspective; and iv) Efficiency and equity of nutrition spending.

Policy and institutional framework: In mainland Tanzania, the Government's commitment to nutrition is established in various policy documents including the Food and Nutrition Policy (FNP), which is operationalized through the National Multisectoral Nutrition Action Plan (NMNAP). The NMNAP sets out a coordinated multisectoral approach to nutrition which encompasses a set of priority nutrition-specific as well as nutrition-sensitive interventions, and an institutional framework for nutrition headed by the High Level Steering Committee on Nutrition (HLSCN) under the Prime Minister's office. At the local level the institutional architecture is patchy; there are district nutrition officers (DNuOs) in a majority of councils, whose role it is to coordinate nutrition-related activities and to prepare nutrition budgets, and there are council steering committees on nutrition in some but not all councils.

Level and composition of nutrition spending: For mainland Tanzania, **total nutrition expenditures are estimated to be TZS 815 billion in 2014/15 and TZS 861 billion in 2015/16.** This represents a 5 per cent increase overall (just less than inflation). However, nutrition expenditure rose at a slower rate than overall government expenditure from 2014/15 to 2015/16 and as a result fell slightly as a

[1] Nutrition-specific interventions and programmes address the immediate determinants of foetal and child nutrition and development including inadequate dietary intake and disease; nutrition-sensitive interventions and programmes address the underlying determinants of foetal and child nutrition and development – food security; adequate caregiving resources at the maternal, household and community levels; and access to health services and a safe and hygienic environment.

percentage of total government expenditure (from 4.6 per cent to 3.8 per cent) and as a percentage of GDP (from 1 per cent to 0.9 per cent). Spending at this level is far from adequate; with nutrition-specific spending (on- and off-budget) at approximately US$0.50 per child under-5, this falls far short of the benchmark requirement of US$8.50 estimated by the World Bank to reach the 2025 global stunting target set by the World Health Assembly. Figure 1 represents expenditures by broad nutrition categories.

Table 1: Summary breakdown of nutrition spending, by category and source – mainland (2014/15 and 2015/16)

	2014/15		2015/16	
	Nutrition allocations	Nutrition expenditures	Nutrition allocations	Nutrition expenditures
Nutrition-specific spending and source				
Integrated management of acute malnutrition (IMAM)	494,448,135	474,598,767	394,674,483	281,477,534
of which is funded at the national level	0	0	0	0
of which is funded by LGs	44,170,194	24,320,826	168,793,163	55,596,214
of which is funded through off-budget ODA	450,277,942	450,277,942	225,881,320	225,881,320
Maternal, infant, young child and adolescent nutrition (MIYCAN)	3,115,709,845	3,092,850,369	7,928,494,282	6,641,990,414
of which is funded at the national level	0	0	0	0
of which is funded by LGs	612,779,347	1,723,443,761	928,645,314	536,190,841
of which is funded through off-budget ODA	2,502,930,498	1,369,406,609	6,999,848,969	6,105,799,573
Prevention and management of diet-related non-communicable diseases	66,800,068	31,004,426	1,525,459	1,471,851
of which is funded at the national level	0	0	0	0
of which is funded by LGs	66,800,068	31,004,426	1,525,459	1,471,851
of which is funded through off-budget ODA	0	0	0	0
Prevention and management of micronutrient deficiencies	3,945,270,726	3,445,525,089	2,457,385,825	1,808,202,727
of which is funded at the national level	1,023,800,000	548,407,291	0	0

(Continued)

(Continued)

	2014/15		2015/16	
	Nutrition allocations	Nutrition expenditures	Nutrition allocations	Nutrition expenditures
of which is funded by LGs	2,037,563,396	2,013,210,469	2,032,209,491	1,383,026,393
of which is funded through off-budget ODA	883,907,330	883,907,330	425,176,334	425,176,334
Subtotal	**7,622,228,774**	**7,043,978,652**	**10,782,080,048**	**8,733,142,525**
Nutrition-sensitive spending and source				
Agriculture	52,170,784,211	23,151,895,644	71,179,455,212	27,920,608,464
of which is funded at the national level	28,681,560,559	17,315,508,219	38,310,744,790	23,797,040,861
of which is funded by LGs	20,926,405,062	3,633,879,515	30,771,866,169	2,339,344,879
of which is funded through off-budget ODA	2,562,818,591	2,202,507,910	2,096,844,252	1,784,222,723
Education	40,101,950,186	22,106,332,285	57,927,974,599	27,532,957,606
of which is funded at the national level	0	0	0	0
of which is funded by LGs	40,101,950,186	22,106,332,285	57,927,974,599	27,532,957,606
of which is funded through off-budget ODA	0	0	0	0
Health	205,009,134,384	200,737,551,742	46,017,996,421	26,910,366,904
of which is funded at the national level	191,362,095,349	190,034,100,479	20,641,411,440	20,160,475,872
of which is funded by LGs	13,647,039,035	10,703,451,263	25,376,584,981	6,749,891,032
of which is funded through off-budget ODA	0	0	0	0
Social protection	53,752,402,735	50,196,699,940	238,309,644,371	230,022,118,574
of which is funded at the national level	50,000,000,000	49,044,000,000	214,805,500,000	221,031,981,700
of which is funded by LGs	3,752,402,735	1,152,699,940	23,504,144,371	8,990,136,874
of which is funded through off-budget ODA	0	0	0	0
WASH	242,316,975,297	162,849,127,263	295,047,920,263	185,567,136,556
of which is funded at the national level	105,412,225,925	80,632,326,291	176,215,670,165	110,362,706,733
of which is funded by LGs	136,904,749,373	82,216,800,972	118,832,250,099	75,204,429,823
of which is funded through off-budget ODA	0	0	0	0
Environment and climate change	21,220,000	21,210,000	50,000,000	0

(Continued)

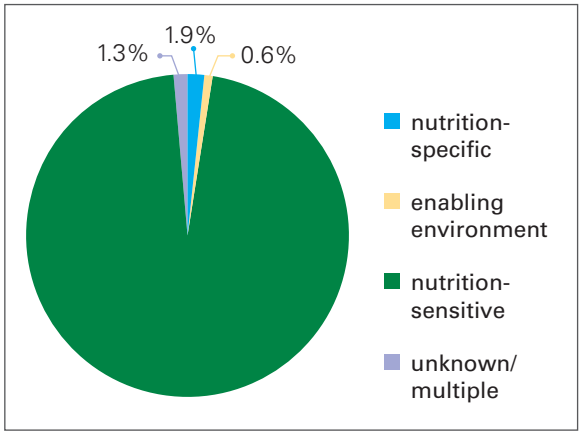
(Continued)

	2014/15		2015/16	
	Nutrition allocations	Nutrition expenditures	Nutrition allocations	Nutrition expenditures
of which is funded at the national level	21,220,000	21,210,000	50,000,000	0
of which is funded by LGs	0	0	0	0
of which is funded through off-budget ODA	0	0	0	0
subtotal	**593,372,466,813**	**459,062,816,875**	**708,532,990,866**	**497,953,188,103**
Enabling Environment spending and source				
Nutrition governance (Plans, policies, coordination, capacity)	1,528,374,826	968,928,023	2,411,580,018	1,710,930,390
of which is funded at the national level	52,803,215	30,993,210	8,969,547	5,645,571
of which is funded by LGs	1,421,411,612	890,254,437	1,748,547,263	1,050,629,712
of which is funded through off-budget ODA	54,160,000	47,680,376	654,063,208	654,655,108
Nutrition surveillance, surveys and information management	447,881,121	297,764,493	829,850,915	457,329,442
of which is funded at the national level	131,328,000	51,545,695	0	0
of which is funded by LGs	316,553,121	233,950,614	829,850,915	421,942,165
of which is funded through off-budget ODA	0	12,268,184	0	35,387,277
subtotal	**1,976,255,948**	**1,266,692,516**	**3,241,430,932**	**2,168,259,832**
Unknown/multiple nutrition spending and source				
of which is funded at the national level	7,532,402,048	3,085,192,962	7,448,127,695	6,613,276,124
of which is funded by LGs	294,209,712,490	345,039,521,365	352,112,009,318	345,222,748,298
subtotal	**301,742,114,538**	**348,124,714,326**	**359,560,137,013**	**351,836,024,423**
TOTAL	**904,713,066,073**	**815,498,202,370**	**1,082,116,638,859**	**860,690,614,883**

Source: PER dataset. Notes: includes apportioned salary expenditure, as well as WASH infrastructure (these are removed from some of the later analyses, for reasons discussed in the PER report). The LGAs Estimate includes the 22 LGAs for which actual data was reviewed; 89 LGAs for which global spending data was available and the nutrition proportion was pro-rated; and 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs. "Unknown/multiple" relates to budget lines which include both nutrition-specific and nutrition-sensitive activities, but for which a breakdown was not available (e.g. TFNC OC and PE, (apportioned) medicine budget lines, and (apportioned) MOH and LGA salaries).

More than **95 per cent of allocations and expenditures from the government budget pays for nutrition-sensitive interventions.** A much smaller share of reported expenditures (1.9 per cent) goes towards nutrition-specific interventions, and 0.6 per cent is spent on enabling environment. This is consistent with the NMNAP budget, where 2 per cent of the total budget is planned for nutrition-specific interventions, and 0.5 per cent is planned for interventions aimed at improving enabling environment for nutrition.

Figure 1: Expenditure by broad nutrition categories (2014/15-2015/16)

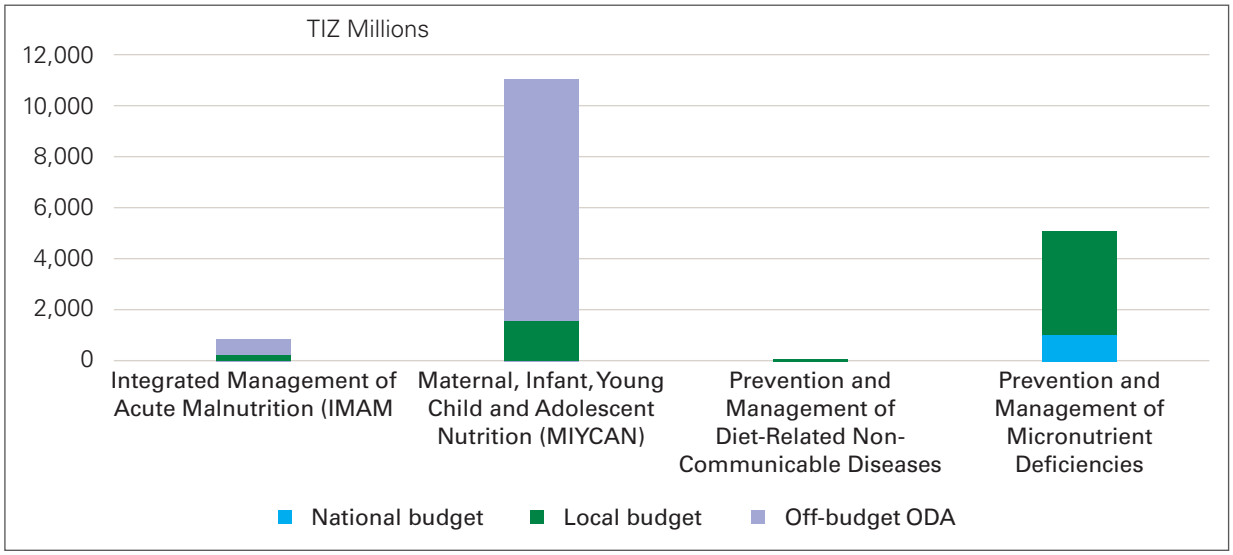


Among **nutrition-specific interventions,** in 2014/15 and 2015/16, 65 per cent of expenditure was on promotion of optimal MIYCAN, 29 per cent on prevention and management of micronutrients deficiencies, 5 per cent on IMAM and 0.2 per cent on prevention and management of diet-related non-communicable diseases (NCDs).

However, **budget execution is a significant constraint to nutrition public expenditures** for mainland Tanzania where expenditure levels in nutrition-relevant ministries varied from 85 per cent to 89 per cent of approved budgets in 2014/15, and from 62 per cent to 72 per cent of approved budgets in 2015/16. Despite a lower performance in 2015/16, nutrition-related budgets performed significantly better than overall budget execution, suggesting that nutrition spending was possibly protected or prioritized.

Figures from different studies vary, but it is clear that in the **mainland nutrition spending continues to be heavily financed by development partners** who are estimated to have financed at least 38 per cent of nutrition-related expenditure in 2014/15. More than 55 per cent of nutrition-related spending comes through local government budgets (through own-source revenue and on-budget ODA). This percentage appears to be increasing although it is not linear, and it fell back in 2015/16.

Figure 2: Expenditure on nutrition-specific interventions by source of funding (2014/15–2015/16)



Budget process and performance from a nutrition perspective: Nutrition budgets are not prioritized at local level because of resource constraints and lack of awareness among councillors. DNuO does not have the position/authority to make the nutrition budget case outside the health budget. Nutrition steering committees meet irregularly or not at all, and do not focus on nutrition budget review or future budget planning. Transfers from central government are unpredictable both in amount and timing, adversely affecting planning; some LGAs reported receiving only 30–40 per cent of non-salary recurrent transfers in 2015/16; LGAs report that they spend all funds received – shortfalls in execution arise from short releases.

Efficiency and equity of nutrition spending: A comprehensive efficiency analysis was hindered by a lack of disaggregated severe acute malnutrition (SAM) treatment numbers and other nutrition data (on women and children reached with nutrition interventions), and sufficiently disaggregated expenditure data. Nonetheless, one area where efficiency could clearly be enhanced on the mainland is through a more regular and focused review of nutrition results by local multisectoral nutrition committees. Regarding equity, it is noted that nutrition spending per child in LGAs does increase broadly with stunting levels (proportion of malnourished children) but not with absolute numbers of children suffering from malnutrition. Furthermore, there is significant, historically-based, budget inequity between LGAs particularly in the area of salaries and staffing, and LGA transfers are made in an ad hoc manner without regard to variations in need.

Key recommendations

Address the adequacy of budgets for nutrition. There are many instances where critical nutrition plans have not been carried out as a result of resource constraints. The competing needs of all sectors are recognized, however, dramatic improvements in nutrition funding are needed to meet international benchmarks. To this end, it is recommended that MoFP mobilize additional revenues and allocate a part to nutrition interventions, as well as ensure that where possible LGAs and ministries, departments and agencies (MDAs) also maximize their revenue raising potential. In addition, the Government should consider making the current recommendations on LGA level per capita allocations for nutrition mandatory, and introduce monitoring of compliance.

Ensure better budget management and efficiency improvement. This is critical to securing better nutrition outcomes. Key challenges exist in terms of arrears and predictability in availability of funds, and the PFM Action Plan sets out appropriate reform priorities, including around improved macroeconomic management, allocating resources efficiently on a medium term basis in alignment with national priorities (which include nutrition), and for the budget to be executed as planned with timely and accurate reporting. These are major tasks of PO-RALG and the MoFP, which require realistic budgeting and a new approach to cash rationing. It is incumbent upon MDAs and LGAs to engage with the process fully, ensure that the sectoral and subnational viewpoints are considered, and support agreed initiatives.

Improve equity in nutrition (and in LGAs). LGA transfers are still made in an ad hoc and mostly incremental manner without regard to variations in need, and budgets for salaries and staffing are particularly skewed for mostly historical reasons. Inequities exist specifically within nutrition; as noted above. Measures are required for MoFP and PO-RALG to correct the high-level inequities and to overcome the institutional and political challenges involved. Consideration can be given to a supplementary health/nutrition grant for those LGAs with high numbers of children or adults suffering from malnutrition, and such grants can be adjusted as data is improved.

Chapter 1 Introduction and context

1.1 PER Objectives

The original objectives of this PER were to:

i. Analyse the level and composition of public expenditure[2] on nutrition in mainland Tanzania over three financial years (FY 2013/14, FY 2014/15, and FY 2015/16)

ii. Provide a baseline of spending against which an independent assessment of progress in implementing the NMNAP (2016–2021) can be made

iii. Assess whether resources were allocated in accordance with the stated policy priorities as articulated in the National Nutrition Strategy (NNS) (2011–2016)

iv. Assess the efficiency and equity of spending priorities, to the extent possible

v. Assess the institutional mechanisms for the management of public finances for nutrition

vi. Propose actionable recommendations for targeted improvements in sector expenditure and budget management performance

However, data and methodological constraints (see Table 7) have required these objectives to be modified. In particular:

- Regarding objective i, the years of analysis were adjusted to 2014/15 and 2015/16
- Regarding objective iii, the PER did not cover the full years for the NNS (namely 2011–2016)
- Efficiency and equity analyses (objective iv) were limited by the lack of district-level outcome data

1.2 Country context

The economy of Tanzania is growing strongly with past and projected annual GDP growth rates of just under 7 per cent (GoT, 2018/19 Budget Guidelines). Economic growth is attributed to advances in mining and quarrying; information and communication; transport and storage; and construction. Inflation is under control. It is projected to run at 4.8 per cent in 2018 against a target of 5 per cent. The current account deficit, which stood at 5.6 per cent of GDP in 2015/16, fell significantly in 2016/17 (from US$2,954.2 million to US$1,353.3 million) owing to a substantial decline in imports of goods and services (GoT, 2018/19 Budget Guidelines).

Public debt has risen to 38 per cent of GDP at the end of FY 2016/17, up from 21 per cent a decade ago. Three quarters of this is external debt. Nonetheless, the IMF reports that fiscal revenue and deficit outturns have been broadly in line with programme targets and Tanzania maintains a low risk of debt distress (IMF, January 2018, Country Report no. 18/11).

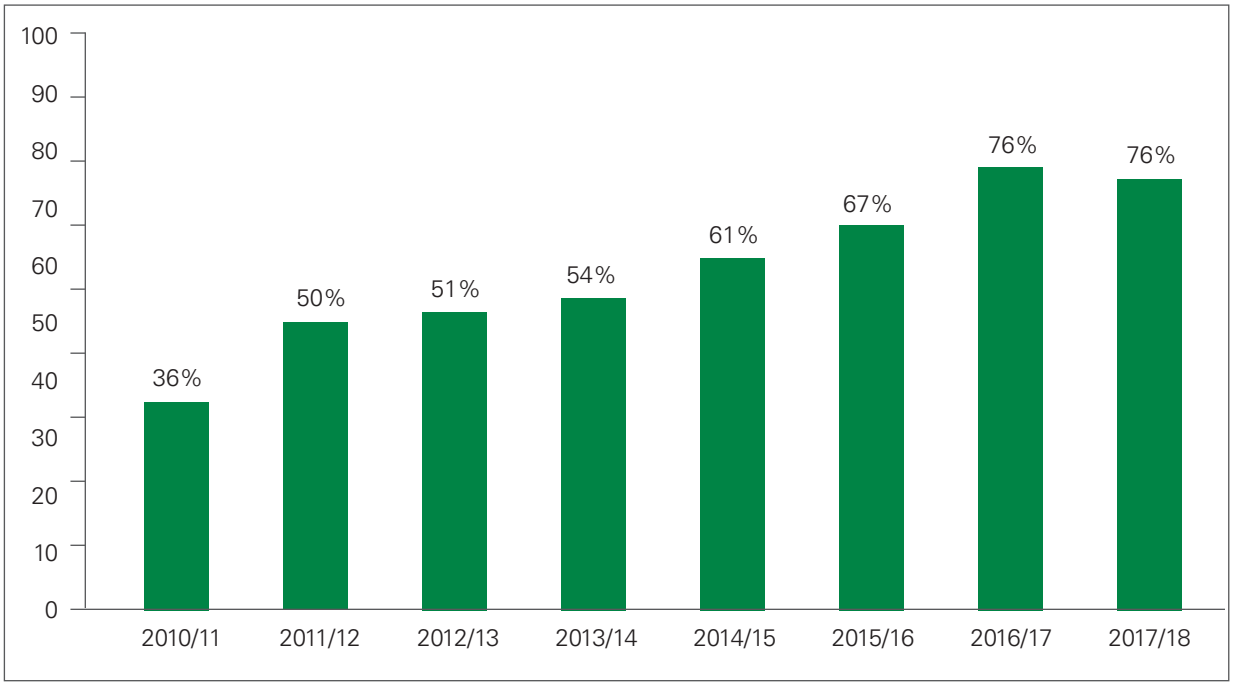
[2] Public expenditure is defined as expenditure from Government of Tanzania's own source revenue, as well as official development assistance. The PER does not attempt to capture or quantify private expenditure (from households and firms) on nutrition.

In common with many of the other countries of the region, recent budgets have been marked by external financial shortfalls and a steady decline in grants. The projected overall fiscal deficit (including grants) is 2.5 per cent of GDP for 2018/19 (cf. 3.8 per cent in 2017/18).

Political priorities of the administration include the following:

- **Moving the seat of government to Dodoma:** The idea was first mooted in the early 1970s, but lack of sufficient political will and money have previously prevented this move. The move currently under way was announced in July 2016 by President Magufuli. It is estimated to cost around US$500 million and should be completed before 2020.[3]
- **Fighting corruption and investing in industrialization** are key manifesto commitments of the current Government, which wants to ensure that manufacturing accounts for about 40 per cent of employment by 2020 (Ikulu 2015). With this in mind, the current administration has committed to a tighter fiscal policy implemented through cutbacks on civil service overheads and tax evaders to accommodate the planned infrastructure improvements. These are set out in the Tanzania Development Vision (TDV) 2025 which is detailed in FYDPs. The current FYDP (2015/16–2020/21)[4] is themed "Nurturing Industrialization for Economic Transformation and Human Development" and includes major infrastructural developments.
- **Reducing donor dependency:** Tanzania has historically depended on donors for development assistance. In a renewed push for self-reliance, the 2015/16 and 2016/17 budgets emphasize internal revenue raising and increased efficiency in revenue collection. The share of the development budget funded from own-source revenues (as opposed to foreign contributions) has risen steadily since

Figure 3: Share of local resources in the development budget (2010/11–2017/18)



Source: MoFP 2017/18 budget speech

[3] Cost estimate is sourced from Capital Development Authority (CDA), as reported in various news outlets.
[4] National Five Year Development Plan (2016/17–2020/21).

the start of this decade (see Figure 3). In 2016/17 approximately 24 per cent of the development budget came from foreign sources.

In a corresponding development, grants fell from 4.7 per cent of GDP in 2010/11 to 1.2 per cent of GDP in 2014/15.

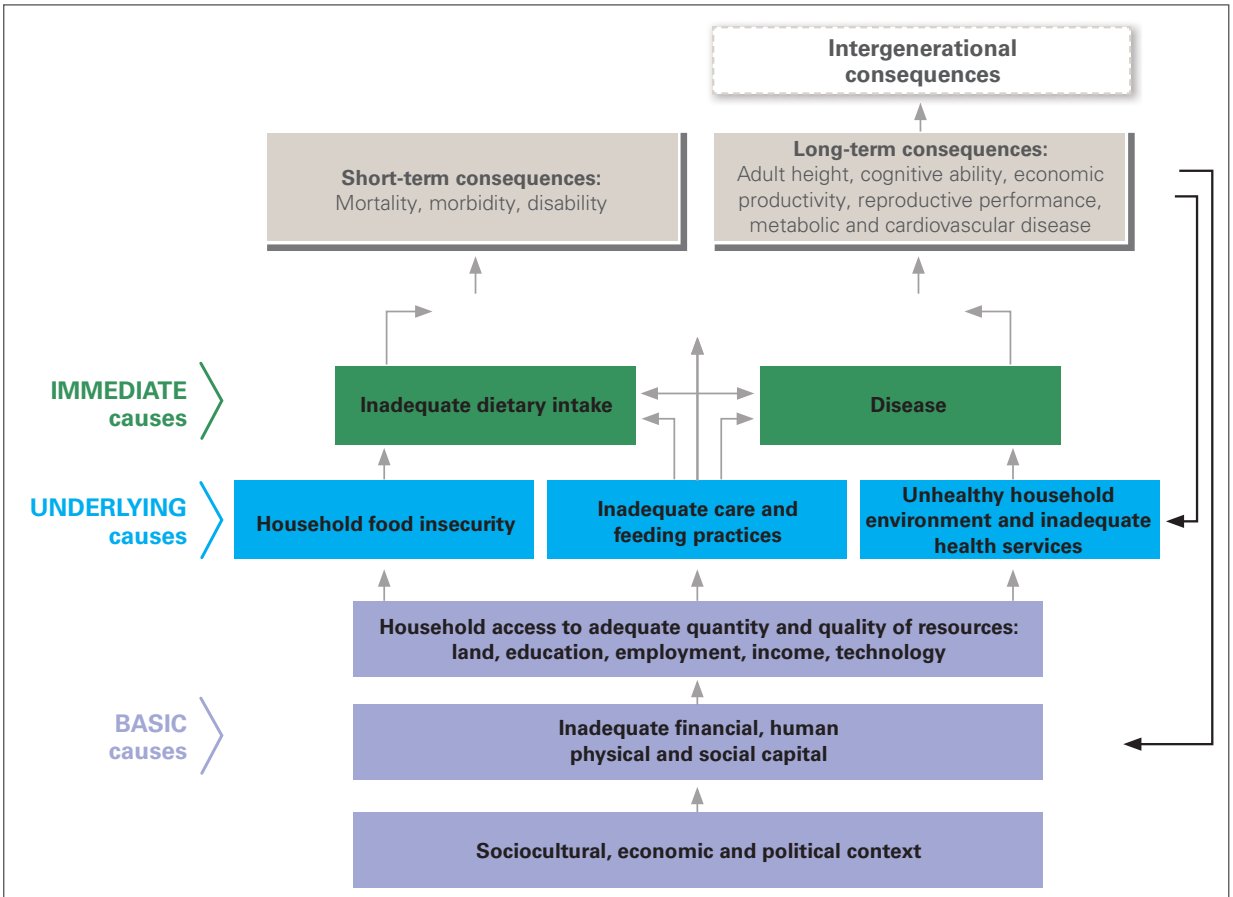
- **Public financial management reform agenda and fiscal decentralization:** A detailed account of the PFM landscape in Tanzania is provided in section 2. Tanzania has a mature broadly-focused PFM Reform Programme. The fifth phase of this programme (PFMRP V, 2017–2022) was launched in July 2017. The most recent PFM diagnostic (MoFP, 2017) concludes that changes in public financial management are broadly positive. It highlights achievements in the comprehensiveness of the budget, the budget preparation process and in transfers to subnational governments. At the same time, the assessment identifies challenges in relation to the level and timing of budget disbursement. It suggests that a significant cause of these challenges is the failure of grant income to reach budgeted amounts: *"a considerable part of the difference between budget and execution can be explained by the variance in the grants items, where actual receipts have always been less than 70 per cent of budget and in 2015/16 were less than 35 per cent of budget, due to the suspension of all programme grants (Budget Support). On average, grants have represented 13 per cent of total revenue, although their significance has been decreasing over time, largely due to the sharp decline in Budget Support disbursements."*
- Tax revenues in Tanzania have historically been lower than the regional average, but it is a government priority to improve tax collection. The Budget Outlook for 2018/19 (MoFP, 2018) reports that there has been some recent improvement, and collections in 2016/17 returned to a level of 14.2 per cent of GDP after dipping to 13.2 per cent in 2015/16.
- In Tanzania PFM reform goes hand in hand with significant progress in decentralization by devolution (DbyD). The mainland has transferred powers to locally elected urban and rural councils to manage manpower, revenue generation, planning and budgeting.

1.3 Nutrition global landscape

Malnutrition is a complex issue with many determinants. It is influenced by three broad factors that cut across sectors: food, health, and care as outlined in the UNICEF Conceptual Framework in Figure 4. These in turn are affected by social, economic and political factors. The combination and relative importance of these factors differ from country to country. Therefore, understanding the specific drivers of malnutrition in a given context is critical to delivering appropriate, effective and sustainable solutions and adequately meeting the needs of the most vulnerable people. These drivers of malnutrition include immediate causes such as inadequate dietary intake and infectious disease which are affected by underlying causes such as access to food, inadequate care, an unhealthy household environment and a lack of health services. These are in turn shaped by economic and social conditions, national and global contexts, availability of resources and governance.

The complex nature of malnutrition makes it necessary to find approaches that can tackle the immediate causes and underlying causes, in order to have a sustainable impact as well as ensuring the wider policy and governance processes are in place which affect the capacity to act.

Figure 4: Conceptual framework of the determinants of child undernutrition (UNICEF 1990)

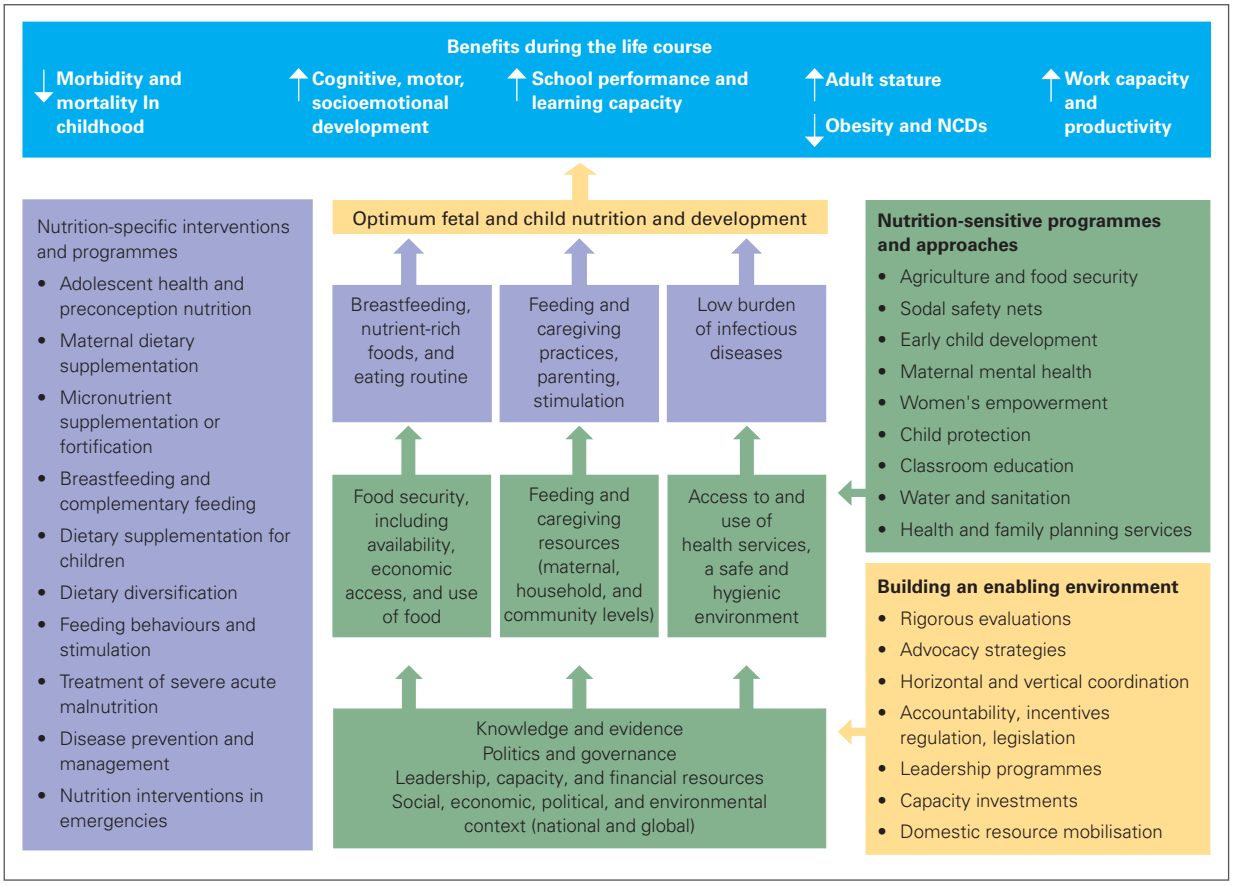


Source: Improving Child Nutrition-The achievable imperative for global progress, UNICEF 2013

The second Lancet series on Maternal and Child Nutrition in 2013 was guided by a new model that shows the means to optimum foetal and child growth and development, rather than the determinants of undernutrition as shown in UNICEFs conceptual framework in Figure 4. The model focused on the determinants that can be changed for improved foetal and child development from conception to 2 years old, and what can influence such change. This includes the nutritional status of women at the time of conception and during pregnancy, along with nutritional status of the child in the first two years of life, as these are important determinants of both undernutrition in childhood and obesity and related diseases in adulthood. This first 1,000 days is now seen as the critical window of opportunity for ensuring good nutrition and growth.

The model splits interventions to address the influencing factors into nutrition-specific, nutrition-sensitive and enabling environment approaches in order to address the immediate and underlying causes of malnutrition as well as the supportive governance structures. It is recommended that these are implemented together in order to achieve the greatest impact on nutritional status of key target groups.

Figure 5: Framework for actions to achieve optimum foetal and child nutrition and development



Source: Black et al. Maternal and child undernutrition and overweight in low-income and middle-income countries, Maternal and Child Nutrition, the Lancet, Series on Maternal and Child Nutrition 2013

Box 1: Key nutrition terminology

Nutrition-specific: Nutrition-specific interventions and programmes address the immediate determinants of foetal and child nutrition and development including inadequate dietary intake and disease.

Nutrition-sensitive: Nutrition-sensitive interventions and programmes address the underlying determinants of foetal and child nutrition and development – food security; adequate caregiving resources at the maternal, household and community levels; and access to health services and a safe and hygienic environment.

Enabling environment: Nutrition governance and policy process studies broadly concur on three factors that shape enabling environments: a) knowledge and evidence, b) politics and governance and c) capacity and resources. This includes developing the structures which facilitate and support the necessary cross-sectoral cooperation and coordination.

1.3.1 Efficacy of nutrition interventions and rates of return on investment

Good nutrition is not just an outcome of development, but also a driver of economic growth and human development. A growing body of research shows that the 1,000 days from conception to a child's second birthday is the most critical period to intervene to ensure that a child grows to their full potential physically and cognitively, and so they can contribute fully to the economic and social development of their community and country. A failure to address nutritional needs at this stage leads to long-term individual consequences. Undernourished children are likely to complete fewer years of school and have a reduced earning potential of at least 10 per cent of their lifetime earnings. They are also more likely to become overweight and suffer from NCD later in life such as diabetes and heart disease. Annual GDP losses in Africa and Asia are estimated to average 11 per cent per year due to malnutrition (IFPRI 2016).

The Global Nutrition Report (GNR) 2014 described the cost-benefit of scaling up the 10 high-impact nutrition-specific interventions in the paper by Bhutta et al. in the Lancet 2013 Maternal and Child Nutrition 2 series (Box 1). They found that scaling up those interventions to 90 per cent coverage would lead to a 20 per cent decrease in the rate of stunting. Using the methodology developed by Hoddinott et al. (2014), which estimated the country-specific benefit-cost ratios for investments that reduce stunting in 17 high-burden countries, the authors developed country estimates. They found that the median cost-benefit ratio for achieving this 20 per cent reduction in stunting across 40 countries (including the 17 analysed by Hoddinott et al.) with high levels of stunting was 16 – i.e. for every dollar invested in nutrition, more than US$16 would be returned.

The Copenhagen Consensus 2012 identified treating undernutrition as a key global priority. For about US$100 per child, a bundle of interventions (including micronutrient provision, and also complementary foods, treatments for worms and diarrhoeal diseases, and behaviour change programmes) could reduce chronic undernutrition by 36 per cent in developing countries. In very poor countries, and using very conservative assumptions,

Box 2: Evidence-based high-impact nutrition-specific interventions (Lancet 2013)

- Salt iodization
- Multiple micronutrient supplementation in pregnancy (includes iron-folate)
- Calcium supplementation in pregnancy
- Energy-protein supplementation in pregnancy
- Vitamin A supplementation in childhood
- Zinc supplementation in childhood
- Breastfeeding promotion
- Complementary feeding education
- Complementary food supplementation
- Severe acute malnutrition management

the authors found that each dollar spent on reducing undernutrition could have at least a US$30 payoff (Hoddinott et al. 2012).

1.3.2 International policies and institutional architecture

Investing in nutrition is increasingly being seen as a key development priority, driven by the broadening evidence base on the cost of not taking action and the evidence on what works. The G8 Nutrition for Growth (N4G) commitments in 2013 included greater commitments to improving the nutrition of pregnant women and young children, reducing stunting and the number of lives lost due to malnutrition by 2020. The Second International Conference on Nutrition (ICN2) in November 2014 endorsed a Framework for Action, built on existing commitments, frameworks and targets and reaffirmed countries' commitments to reducing malnutrition.

Recent efforts have also been made to set more comprehensive targets for reducing malnutrition. These include the 2012 WHA Comprehensive Implementation Plan on MIYCAN, which specified six global nutrition targets to be reached by 2025 in the areas of: improving stunting; anaemia; low birth weight; exclusive breastfeeding; reducing wasting; and maintaining levels of childhood overweight. The SDGs capture nutrition directly under SDG2 – 'End hunger, achieve food security and improved nutrition and promote sustainable agriculture'. However, at least 12 of the 17 goals contain indicators highly relevant to nutrition.

In support of the ICN2 and the SDGs, the United Nations General Assembly proclaimed 2016–2025 the United Nations Decade of Action on Nutrition for Governments. They asked nutrition stakeholders to unite around a common programme of work; and to increase visibility, coordination, efficiency and effectiveness of nutrition action at all levels worldwide with the aim of achieving the existing global Nutrition Targets by 2025 and the nutrition-related targets in the Agenda for Sustainable Development by 2030. Tanzania has endorsed the ICN2 outcomes and the SDGs and, through the development of policies and plans, has started to prioritize nutrition.

Chapter 2 Context

2.1 Nutrition landscape

Despite Tanzania's progress in the reduction of the rates of undernutrition since the early 1990s, when the first Tanzania FNP (TFNP) was developed, the prevalence and the burden of undernutrition remain high. Table 2 shows the trends in key nutrition indicators between 1992 and 2016 based on the Tanzania Demographic Health Survey (TDHS).

The level of stunting has declined significantly during this period although there are still significant regional differences. Figures from the TDHS-MIS 2015–2016 show that the percentage of stunted children under-5 in mainland Tanzania ranged from 28 per cent in Shinyanga and Tabora regions to 56 per cent in Rukwa region (excluding Dar es Salaam). Underweight shows a similar trend with a significant decline nationally from 24 to 14 per

Table 2: Trends of key nutritional indicators for mainland Tanzania

Nutrition indicator	Status (%)			Sources
	1991–1992	2015–2016	Trend	
Stunting (children 0–59 months)	50	34	▼	TDHS 2015/16
Wasting (children 0–59 months)	7	5	▼	TDHS 2015/16
Underweight (children 0–59 months)	24	14	▼	TDHS 2015/16
Exclusive breastfeeding (children 0–6 months)	26	59	▲	TDHS 2015/16
Vitamin A deficiency (children 6–59 months)	24 (1997)	33 (2010)	▲	National Vitamin A Survey 1997 TDHS Micronutrient Survey 2010
Anaemia (children 6–59 months)	72 (2004/05)	58	▼	TDHS 2015/16
Underweight – Body mass index <18.5 (women of reproductive age)	10	10	–	TDHS 2015/16
Anaemia (women of reproductive age)	48 (2004/05)	45	▼	TDHS 2015/16
Overweight – Body mass index >=25 (women of reproductive age)	11	28	▲	TDHS 2015/16

Notes: ▼ indicates decrease, ▲ indicates increase, – indicates no change; green indicates favourable trend, red indicates unfavourable trend.

cent over the same period. However, again regional disparities exist. Kilimanjaro has the lowest prevalence of underweight children at 9.2 per cent and Rukwa has the highest level at 23 per cent (excluding Dar es Salaam). Wasting has stayed relatively steady, showing a small overall decline but also with regional differences ranging from Iringa at 1.2 per cent and Arusha at 9.5 per cent. In contrast, the level of undernutrition among women aged 15–49 years old (BMI <18.5) has changed little from 1991 to 2015 and is currently at 9.5 per cent

Overnutrition is an issue of growing relevance, particularly in Tanzania's urban areas as more sedentary lifestyles take hold and diets change. The prevalence of obesity and overweight increased from 11 per cent in 1991 to 28 per cent in 2015–2016. Women are as twice as likely to be overweight if they are from urban areas (42 per cent) than those from rural areas (21 per cent).

While levels of stunting and underweight have been declining and the rate of wasting is steady, the same cannot be said for levels of micronutrient deficiencies. Levels of anaemia are particularly concerning. Although prevalence of anaemia in children declined substantially between 2004–2005 and 2010 from 72 per cent to 59 per cent, from 2010 to 2015 the rate stagnated (59 per cent and 58 per cent respectively). Anaemia levels in women of reproductive age have actually increased in the last 5 years from 40 to 45 per cent.

The prevalence of vitamin A deficiency in children below 5 years is rising. It was 24 per cent in 1997 according to a National Vitamin A survey, but when the last micronutrient survey was carried out in 2010 it had risen to 33 per cent. The level of vitamin A deficiency in women is 37 per cent (2010).

Exclusive breastfeeding up to 6 months is recommended as breastmilk contains all of the nutrients that the child needs at that age and is important for a child's survival and well-being. In Tanzania, rates of exclusive breastfeeding have been steadily increasing from 41 per cent in 2004–2005, to 59 per cent in 2015.

Overall, it is clear that although progress has been made in the last two and a half decades, there is still a long way to go. The rate of stunting among under-5 children has dropped significantly since 2010 but underweight has only declined marginally during the same period. Over half of under-5 children still suffer from anaemia. Among women of reproductive age, levels of underweight have stagnated, while the percentage of overweight has dramatically increased. Rates of anaemia have also stagnated. For all of these figures there are striking differences between regions in prevalence rates. Inequities in child nutrition are also evident with children in the lowest household wealth quintile recording the stunting levels twice as high (40 per cent) compared with children from the highest wealth quintile (19 per cent). There is a need for a renewed focus on nutrition in order to improve the recent trends and ensure that each individual and Tanzania as a whole reaches their full potential.

2.2 Policy and institutional framework for nutrition

2.2.1 Government commitment to nutrition

Nutrition has been a policy issue in Tanzania for a number of decades. The Tanzania Food and Nutrition Act, 1973, paved the way for setting up the TFNC. This was followed by the development of the TFNPNP in 1992, which guided the nutrition response in the country over the following two and a half decades and sought to improve the nutritional situation of the Tanzanian community, especially children and women. Various guidelines for direct nutrition interventions followed including the Policy

Guidelines for Micronutrient Supplementation in 1997, the Tanzania National Strategy on Infant and Young Child Nutrition in 2004 and National Policy Guidelines on Infant and Young Child Nutrition in 2008. Nutrition was also being mainstreamed in sectoral policies such as Health, Agriculture, Social Welfare and Food Security.

The combined evidence base on the impact of malnutrition on individual and national-level growth and what works to significantly reduce the burden have been key drivers in Tanzania's renewed commitment to tackling malnutrition (see section 1.3). Tanzania is also a signatory to commitments at the regional and global level linked to the improvement of nutrition. At the global level, the Government signed up to the Sustainable Development Goals, the WHA Nutrition Targets 2025, the WHO Global NCD Targets 2025; the 2013 Nutrition for Growth commitments and the East Africa Food and Nutrition Security Policy. Tanzania is also a member of the Scaling Up Nutrition (SUN) Movement. At the national level, greater focus has been placed on the development of national-level strategies and plans focused on nutrition, and at the legislative level, the parliamentarian group on nutrition influenced the incorporation of nutrition in the manifesto of political parties during the 2015 election. Overall, these actions suggest that nutrition is moving up the political agenda.

2.2.2 Nutrition policy framework

The national nutrition response in mainland Tanzania is guided by the FNP which was first developed in 1992 and updated in 2016 to accommodate the multisectoral nature of nutrition with a ten-year implementation strategy. The growing importance of nutrition is reflected in the TDV 2025, the overarching National Strategy for Growth and Reduction of Poverty (MKUKUTA) which includes a target of reducing the prevalence of stunting from 42 per cent in 2010 to 15 per cent by 2025. The national FYDP 2016/17–2020/21 reflects MKUKUTA and includes key nutrition targets to reach by 2020 and a summarized costing to reach these goals. This commitment to nutrition is also reflected in the Health Sector Strategic Plans III (2010/11–2014/15) and IV (2015–2020), the NNS 2011/12–2015/16 and now the NMNAP.

The NNS and Implementation Plan were developed as the first coordinated multisectoral approach to nutrition in Tanzania and included aspects of a Common Results Framework. The NMNAP covers the five-year period between 2016/17 and 2020/21. It is the current costed implementation plan for the updated TFNP and is anchored in FYDP II. The approach is consistent with the 2008 and 2013 Lancet series on Maternal and Child Nutrition. It was also informed by the international development agenda, particularly on nutrition, including Tanzania's international commitments outlined above.

Nutrition interventions are also being incorporated into local government plans, as well as sectoral policies and strategies in Health, Agriculture, Social Welfare and Food Security and also programmes including the Tanzania's Agriculture and Food Security Investment Plan and the Productive Social Safety Net under the Tanzania Social Action Fund (TASAF).

Both the NNS and the NMNAP are key documents informing this PER. The 3 years covered by the PER (2013/14–2015/16) correspond to the last 3 years of the NNS. However, the PER will also assess forward budget projections for the following financial year for nutrition-relevant interventions; the first year of the NMNAP. Therefore, the structure and targets of both the NNS and the NMNAP are key elements to assess the findings of the PER against to understand

whether the focus of finance for nutrition is aligned with the national nutrition plans.

The NMNAP seeks to build on the NNS, further developing and strengthening the multisectoral approach, including the governance structures. Table 3 outlines the key target groups and intervention areas for the NNS and the NMNAP. The NMNAP includes a greater focus on adolescents, adds environment and climate change interventions relevant to nutrition and also incorporates WASH infrastructure development. Although improved water supply and sanitation infrastructure can positively affect nutritional outcomes by addressing both immediate and underlying causes of malnutrition, they are usually considered outside the remit and scope of national nutrition plans due to the large investments required. However, costed water supply and sanitation infrastructure development have been included in the NMNAP.

For any national nutrition plan to be effective, ensuring that it works at an operational level is key. In Tanzania, it is at the district level where major spending decisions are made, with guidance from the central and regional levels. Therefore, ensuring that the capacity is in place and sensitization activities are carried out in full on nutrition goals at the district level is extremely important for progress to be made in improving nutritional status of key target groups.

Table 3: Key target groups and focus areas of the NNS and NMNAP

	NNS	NMNAP
Primary target groups	Women of reproductive age	Women of reproductive age
	Children under-5 years old	Children under-5 years old Adolescent girls
Nutrition-specific focus areas	Infant and young child feeding (IYCF) Promotion	MIYCAN promotion
	Micronutrient deficiencies	Prevention and management of micronutrient deficiencies
	managing maternal and child malnutrition	IMAM
	Diet-related non-communicable diseases	Prevention and management of diet-related non-communicable diseases (DRNCDs)
Nutrition-sensitive focus areas	Agriculture & food security	Agriculture and food security
	Health and HIV	Health and HIV
	WASH	WASH
	Education	Education
	Social protection (most vulnerable children)	Social protection
		Environment and climate change
Coordination / monitoring and evaluation (M&E)	Establishing governance structures within and between sectors	Strengthening multisectoral nutrition governance
	Nutritional surveillance, surveys and information management	Establishing a multisectoral nutrition information system

Nutrition activities are incorporated into LGAs' plans, with DNuOs key in ensuring that nutrition is on the agenda of those working at the community level. However, DNuOs in most cases have only been in place for the last 1–2 years. To date their ability to significantly influence the Comprehensive Council Health Plan (CCHP) is limited as the DNuO is only an observing member of the Council Health Management Team (CHMT). However, there are a number of policy documents in place at the district level to support the nutrition agenda. These include:

- Guideline for Councils for the Preparation of Plan and Budget for Nutrition, Second Edition, October 2012
- Allocation of funds for nutrition interventions in the plans and budget of regions, towns, municipal and district councils for FY 2016/17 – FY 2018/19 (Guidance from PO-RALG)
- Minimum nutrition activities to include in district/municipal council and regional secretariat plans – Planning guideline for FY 2016/17

The first document importantly outlines why it is important for districts to prioritize nutrition, how they can develop a plan, which sectors can support nutrition activities and what these sectors should be doing. This includes the health, agriculture, livestock and fisheries, education, and community development sectors. It also specifies entry points to planning for nutrition including the NNS, national budget guidelines and sector-specific planning and budgeting guidelines.

The Ministry of Finance's national planning and budgeting guidelines stipulate that "councils are instructed to allocate sector-specific block grant, general purpose grant, basket funds, local own-source revenues and other relevant development grants to locally prioritized interventions for nutrition, in line with the National Nutritional Strategy". However, these guidelines were not familiar to the district officers interviewed for this PER. This could partly be due to the guidelines being more than 5 years old and staff being more recently appointed to their posts, particularly the DNuOs.

The second of these documents is a recent letter outlining to district councils that they should allocate 500 shillings to nutrition interventions aimed at children under-5 in FY 2016/17 and FY 2017/18. It includes a list of key nutrition-relevant activities which should be undertaken including:

- Increase knowledge on IYCF
- Strengthen management of SAM and moderate acute malnutrition (MAM)
- Control deficiencies of vitamins and minerals
- Strengthen programme management

The first three of these are in line with both key nutrition-specific intervention areas outlined in both the NNS and the NMNAP, showing where focus should be placed and the most likely areas that budget allocations and expenditures may be found moving forward. The third document on minimum nutrition activities outlines in more detail the sub-activities to be implemented under the four areas outlined above.

Districts were aware of the requirement to allocate 500 shillings per child for nutrition, but implementation varied between councils, with some already implementing and others seeing it as an aspiration as finances at the district level are constrained due to a low revenue base and insufficient block grants to cover all needs. In other districts, it was stated that the budget for nutrition was already greater than 500 shillings and therefore the instruction had little impact on existing allocations. This is exacerbated by the generally low priority given to nutrition, with DNuOs only in position for the last 1–2 years.

2.2.3 Nutrition institutional framework

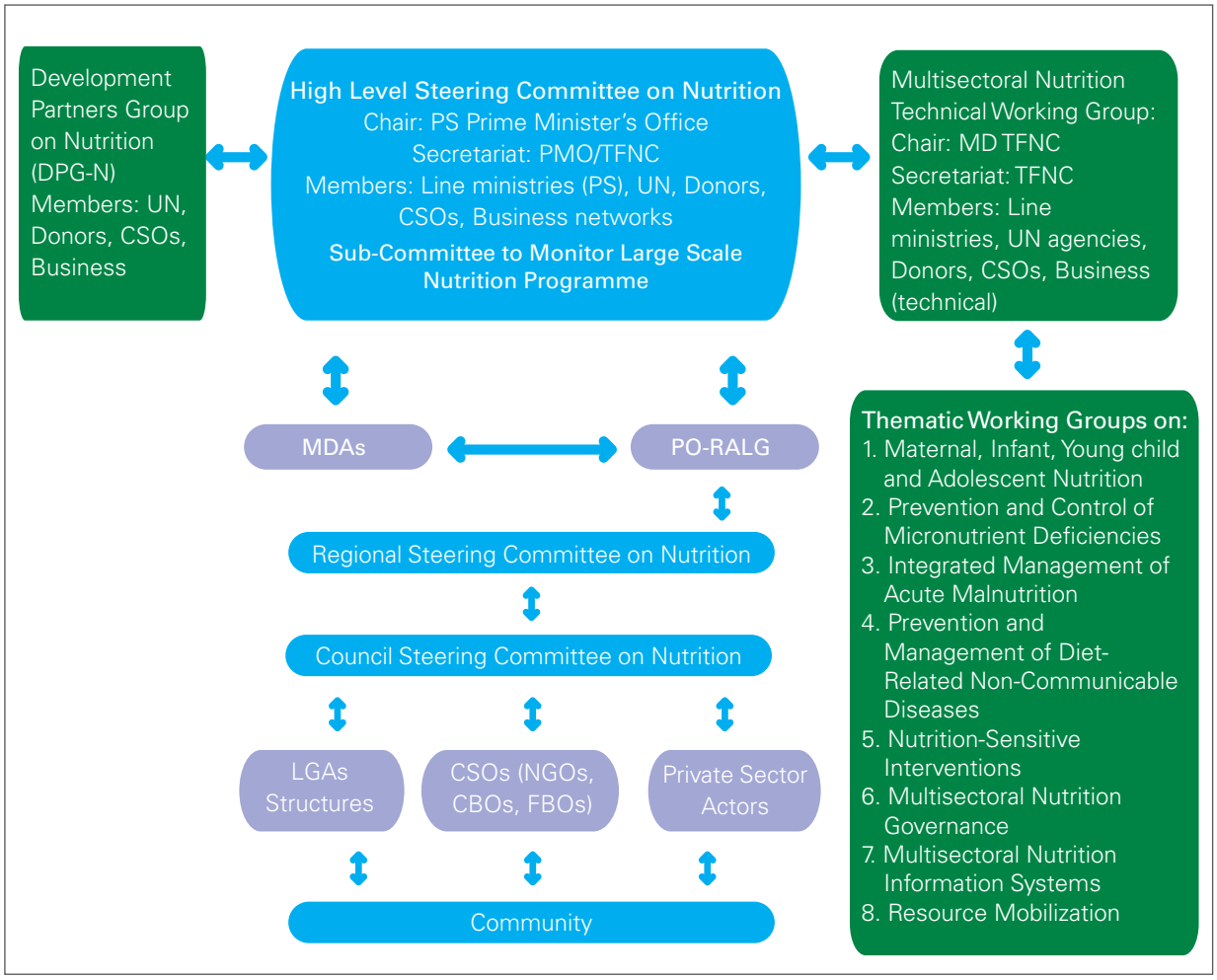
A multisectoral institutional framework for nutrition in mainland Tanzania was established for implementation of the NNS. Its goal is to coordinate the complex network of actors within and outside government and to bring greater accountability for nutrition outcomes. This coordination structure is headed by the multisectoral HLSCN, placed in the PMO which has convening power to coordinate multisectoral activities.

During development of the NMNAP, this basic structure was maintained but adjusted to ensure full coordination structures and capability from the national to community levels and establishing stronger links with MDAs and development partners (Figure 6).

A number of government stakeholders are engaged in nutrition, including the following:

- PMO (including through the SUN Movement focal person)
- President's Office - Regional and Local Government (PO-RALG)
- Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC)
- Ministry of Agriculture, Livestock and Fisheries
- Ministry of Education, Science, Technology and Vocational Training
- Ministry of Industry, Trade and Investment
- Ministry of Water and Irrigation
- TFNC

Figure 6: NMNAP coordination structure



In the MoHCDGEC a dedicated Nutrition Section has recently been created. There is also a Parliamentary Group on Nutrition which aims to influence policy. Development partners engage and coordinate through a development partners group and CSOs are engaged through PANITA. The private sector participates in the dialogue platforms through the Global Alliance for Improved Nutrition network. USAID and Irish Aid are SUN conveners.

PO-RALG is seen as a crucial link between the ministries and the regions and districts. A PO-RALG Nutrition Section was created in FY 2016/17 to ensure effective decentralization of nutrition actions and resources. At the regional level, regional nutrition officers are in place. The role of the regional nutrition officer (RNuO) includes (i) sensitizing the RAS and regional commissioner on nutritional issues, (ii) coordinating and supporting DNuOs and (iii) acting as a link between PO-RALG and the DNuOs. It is not clear in how many regions multisectoral steering committees, mirroring the national level, have been set up and are functional.

The institutional framework for nutrition at the local level is in existence, but patchy. There are DNuOs in a majority of councils (Box 3) and council steering committees on nutrition have been set up in many cases but not all. It is the DNuOs responsibility to convene the meetings. However, as the DNuOs are relatively new and have little decision-making power, it is difficult for them to carry out this convening role and work with coordinators from other sectors. Therefore, these committees currently have limited effectiveness in many cases.

DNuOs come under health and work through the CHMT when it comes to planning and budgeting for nutrition activities. However, in many cases the DNuO is not a core member of that team and has little decision-making power, meaning that nutrition is often not taken as a priority. There was some evidence to suggest that at the district level, engagement is taking place with NGOs and CSOs on nutrition activities whether this is coordination of activities or the NGOs/CSOs are supporting district council-led activities.

2.3 PFM landscape

2.3.1 The formal budget process and budget guidelines

The formal budget process and calendar for mainland Tanzania are set out at Annex E. It follows an orthodox procedure which begins with the Development of a Macrofiscal Framework and 3-year rolling Medium Term Expenditure Framework. The economic outlook and detailed budget instructions are set out in the MoFP's annual Budget and Planning Guidelines.

Box 3: Role of the DNuOs

- To coordinate all nutrition related activities
- Report nutrition activity progress to district executive director
- To prepare nutrition budgets for submission to the CHMT and coordinate planning with all head of departments
- To organize steering committee meetings
- To follow up with head of departments on the status of implementing nutrition-related activities that were approved.

The budget guidelines elaborate broad spending priorities to be reflected in agency budgets. They require MDAs and LGAs to "focus on projects and programmes with higher multiplier effects as articulated in the five-year development plans" (MoFP, 2015). For the years of the PER, this directive led to prioritization of projects identified under the Big Results Now initiative, which for two of those years had six National Key Result Areas; energy, water, agriculture, transport, education and resource mobilization. In 2015/16 health care and the business environment were introduced as National Key Result Areas.

Budget guidelines specify additional priorities which should be considered when preparing MTEFs. The following are relevant to this PER:

- MDAs, RASs and local government authorities (LGAs) that implement specific and sensitive nutrition interventions are required to allocate resources for interventions in accordance with the NNS and the Implementation plan. LGAs are also called on to ensure a functioning Council Multisectoral Nutrition Steering Committee and submit quarterly performance reports to PO-RALG for consolidation.
- RASs and LGAs are also called on to direct resources towards construction, rehabilitation, maintenance and equipping of social and economic infrastructure, especially in education, water, health, agriculture, livestock, fisheries and roads sectors in line with national standards; and to continue to strengthen coordination and attainment of targets set for food crop production with special emphasis on the investment projects under Southern Agricultural Growth Corridor of Tanzania and Tanzania Agriculture and Food Security Investment Plan.

2.3.2 Performance of the PFM system

The 2017 PEFA

In 2017 a national-level PEFA assessment (MoFP, 2017) was carried out using the new 2016 methodology. The assessment includes regional administrations, but expressly excludes LGAs (although it includes financial and institutional relationships of the national government with LGAs, such as intergovernmental transfers). To make comparison possible, the PEFA authors re-scored the 2017 indicators using the 2011 methodology and developed Tables 4 and 5:

Effective budgets for nutrition can only exist within a strong public financial management system. Consequently, almost all issues raised in the PEFA affect the delivery of nutrition services.

The PEFA noted that the PFM system faces challenges in terms of arrears and predictability in availability of funds. Arrears now represent 10 per cent of total expenditure and a significantly higher proportion of development and goods and services spending[5]. Settlement

Table 4: Changes between 2013 and 2017 PEFA assessments

Changes between 2013 and 2017 PEFA assessments (2011 methodology)				
Decline by more than 1 score	*Decline by 1 score or less*	*No change*	*Improved by 1 score or less*	*Improved by more than 1 score*
1	9	9	7	2

Source: PEFA, MoFP 2017

Note: "One score" represents a difference of only one letter, e.g. C→B, whereas C→C+ would be a difference of half a score, and C→B+ would be a difference of one score and a half.

Table 5: Areas of PFM improvement/ deterioration from 2013 to 2017

Areas of improvement 2013–2017	Areas of deterioration 2013–2017
PI-4 (Monitoring of) expenditure arrears	PI-1 Aggregate expenditure out-turn
PI-7 CG operations outside financial reports	PI-3 Revenue out-turn
PI-8 Transfers to SN governments	PI-5 Budget classification
PI-9 Oversight of aggregate fiscal risk of public sector	PI-6 Budget documentation
PI-11 Orderliness & participation in budget process	PI-13 Transparency of taxpayer obligations
PI-18 Payroll controls	PI-16 Predictability in the availability of funds for commitment of expenditures
PI-19 Competition, value for money & controls in procurement	PI-23 Availability of information on resources received by service delivery units
PI-26 External audit	PI-24 In-year budget report
PI-28 Legislative scrutiny of external audit reports	

Source: PEFA, MoFP 2017

of arrears undermines in-year availability of funds and the implementation of plans and service delivery. In the context of nutrition, it is significant that the PEFA did not cover local government spending which is responsible for approximately two thirds of nutrition-related expenditures. Nonetheless, it is understood that significant arrears also exist at the local level.[6]

The PEFA identifies weakness in revenue outturns and administration as a key concern and further details are presented at section 2.3.3. Greater mobilization of domestic resources is key in the generation of financial sustainability and fiscal space for nutrition interventions. More than that, it is much easier to secure more funding for activities where tax revenues are rising than where they are stagnant.

A fifth area of comment is on transfers to subnational governments which is noted as an area of improvement in the PEFA. However, at the same time it reports that the system for allocating transfers uses "administratively determined norms, which, since 2013/14, have been adopted in a relatively 'ad hoc' manner", and awards it a "D" score. This has serious implications for equity and for efforts to ensure that provision of budget for nutrition interventions responds to need. It is elaborated at section 4.3.

2.3.3 Public expenditure trends

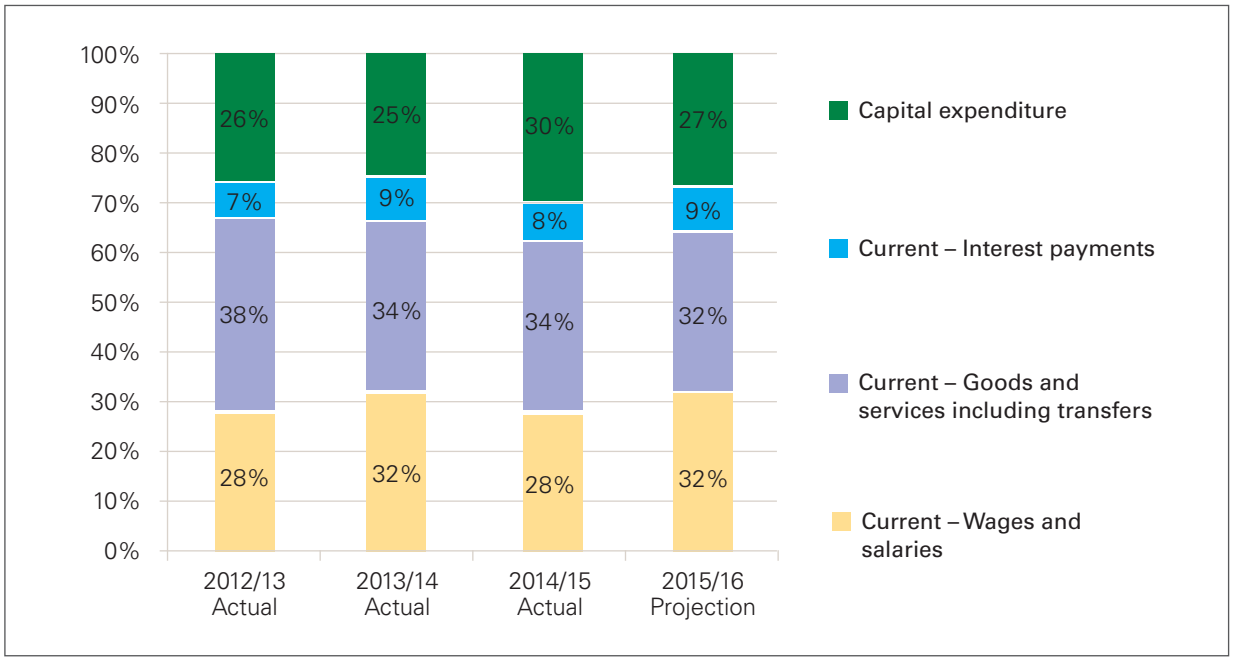
The 2017 PEFA reports data analysed by economic classification as given in Figure 7.

Of the expenditures, around three quarters are for recurrent expenditure (salaries, goods and services) and the remaining quarter is for

[5] 57 per cent of identified arrears are for construction, and 30 per cent for Goods and Services (MoFP, 2017). Very little relates to staff costs.

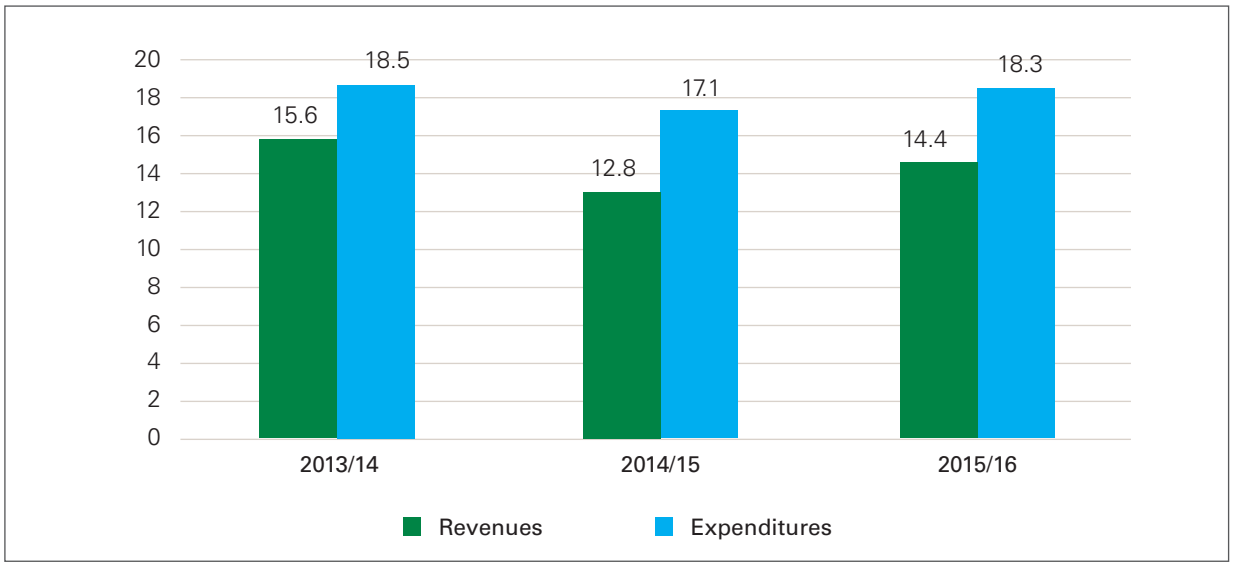
[6] The Local Government report of the Auditor General for 2016/17 indicated that "long outstanding payables" at LGAs amounted to TZS 166 billion against total expenditures of TZS 2,185 billion (Development TZS 471 billion and Recurrent TZS 1,714 billion) or about 7.5 per cent.

Figure 7: Proportions of public spending by economic classification



Source: Based on IMF staff report following article for consultation, July 2016, reproduced from PEFA 2017. NB: Slight differences caused by rounding.

Figure 8: Central government operations: Revenues and expenditures (2013/14–2015/16)



Source: MoFP

investment. However, the policy is to increase the investment proportion significantly.

Figure 8 shows central government revenues and expenditures for the period of the PER. Average public expenditure over the period has been 18 per cent of GDP, and revenues have moved slightly above and below 14 per cent, with minimal changes between the years.

Tax revenues in Tanzania have historically been lower than the regional average, although it is a priority of the government to improve tax collection. The Budget Outlook for 2018/19

(MoFP, 2018) reports that there has been some improvement, and collections in 2016/17 returned to a level of 14.2 per cent of GDP after dipping to 13.2 per cent in 2015/16. PEFA 2017 scores revenue administration at "C+" noting that the system falls short of the high standards required of a modern tax administration. External financing shortfalls in 2016/17 meant that development expenditure was lower than programmed, and budget execution was slower in 2016/17 (IMF 2017).

2.4 Fiscal decentralization

2.4.1 Fiscal decentralization and intergovernmental fiscal transfers

Mainland Tanzania is fiscally decentralized, with certain service delivery functions and expenditure responsibilities devolved to the local level. Most nutrition spending is found at the LGA level. Analysis in UNICEF budget briefs estimated that 70 per cent of government nutrition expenditures are made by LGAs, and this analysis supports that conclusion. LGAs continue to be highly dependent on the central government. For the last three years LGAs' own-source revenue has covered only 11 per cent of recurrent expenditure, with the central government covering the other 89 per cent (United Republic of Tanzania, 2018:20).

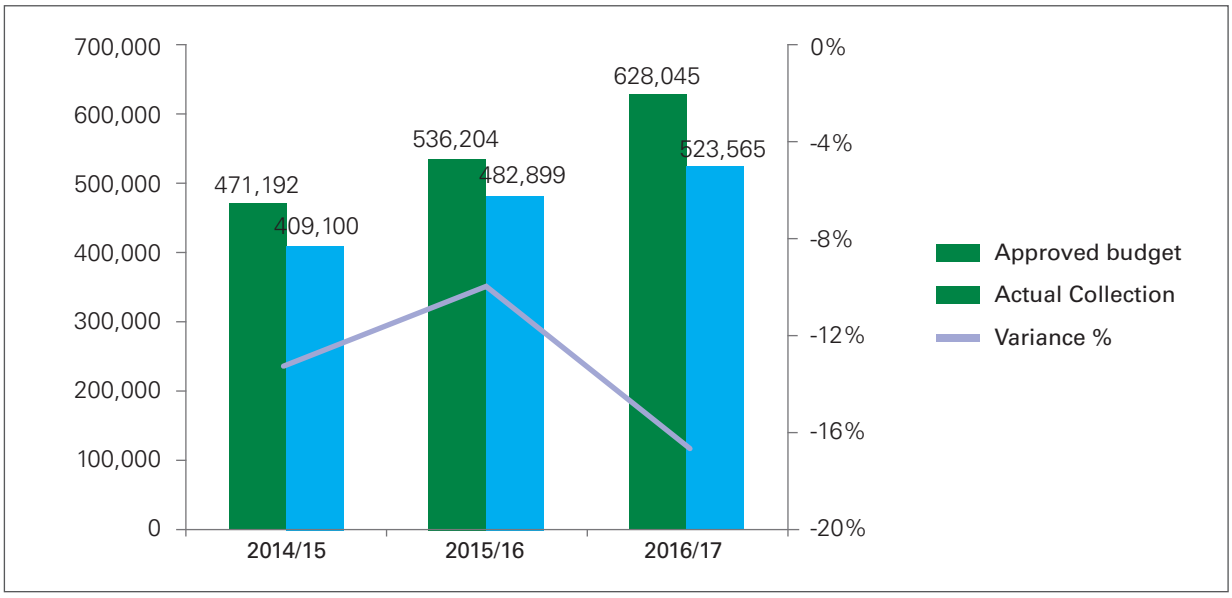
Own-source revenue is small in proportion, and generally under collected. Figure 9 shows the three-year trend of approved budgets versus actual collections for LGAs' own-source revenue:

The under collection for 2016/17 is greater than either of the previous two years at 16.6 per cent, although this was against an increasingly ambitious target. In absolute terms, the revenue collection levels have increased year-on-year over the period of analysis.

Box 4 summarizes key transfers from the central government to LGAs and the composition of spending of own-source revenue.

The three main types of financial transfer for service delivery in LGAs (ODI, 2014) are shown in Figure 10. They are:

Figure 9: LGAs – approved budget versus actual collection –TZS million



Source: National Audit Office. United Republic of Tanzania, 2018

Box 4: LGA sources of funding

Every LGA has two main sources of revenue: transfers from the central government and own source revenues. Transfers from the central government can be further classified into:

- Capital development grant (which does not include any restrictions on expenditure, bar that it must be for capital expenditure)
- Recurrent block grant covering operating charges for different departments
- Subventions or donor interventions (health basket fund, TASAF, water and sanitation programmes)

LGAs rely heavily on transfers from the central government. In 2013/14, 93 per cent of LGAs' total revenues were financed from central government grants (subnational PEFA, 2016) although this has reduced to 70 per cent in FY 2015/16 (PEFA, 2017).

Every LGA is required to maintain eight bank accounts into which funds are transferred: personal emolument account, operating charges, own source, development, health sector, water sector, education, road fund and other miscellaneous account.

Sources of funding to the local health sector: The HBF constitutes the most reliable source of funding to the health sector. The formula for allocation of the HBF to different LGAs is based on three variables: number of health facilities (HC, dispensary, hospital), data related to disease prevalence and population. Other sources of funding include:

- Health OC from the central government: used to meet basic administrative expenses of health care facilities and dispensaries
- CDG (construction activities)
- Community Health Fund (CHF): collected and used by health facilities
- National Insurance Fund (NIF): collected and used by health facilities
- Other donor programmes

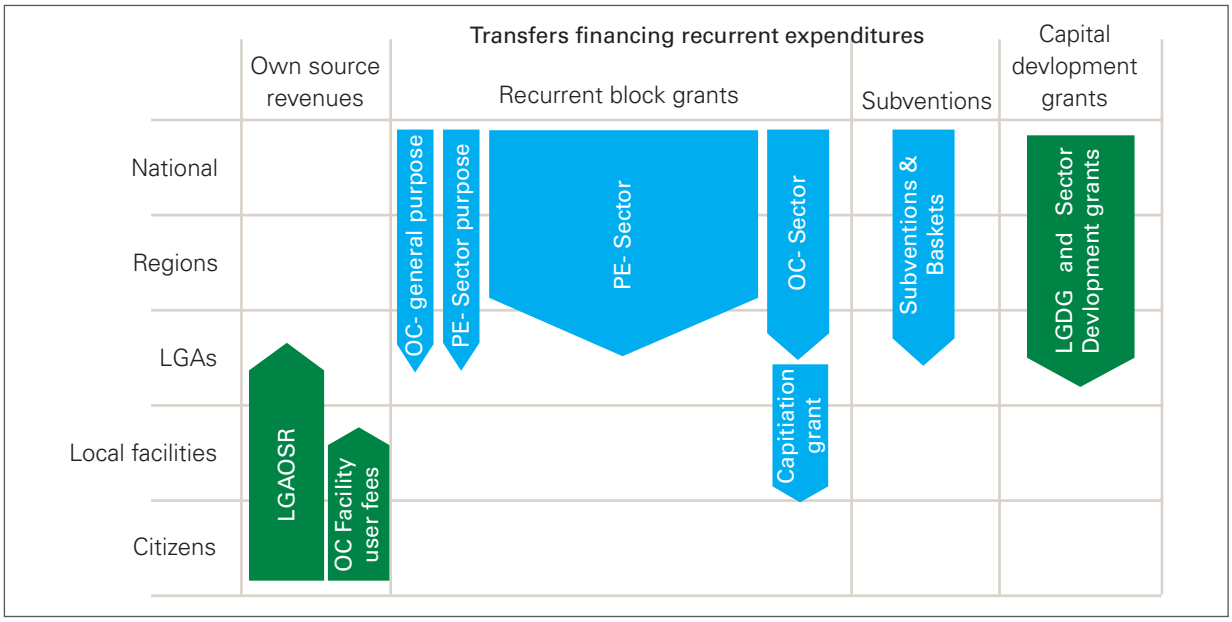
Source: Subnational PEFA Assessment in Tanzania (2016); author's adaptation from key interviews at LGAs

- recurrent block grants (composed of specific allocations for personal emoluments (PE) and others for other charges (OC))
- subventions (including basket funds)
- capital development grants (fund LGA infrastructure and include the discretionary local government development grant (LGDG) and sector development grants)

In 2004/05, GoT introduced a system of formula-based allocations to make them more transparent and needs-based. Formulas were developed for each sector block grant as well as for the development grants under the LGDG system. However, it was not possible to include PE allocations as part of the formula-based system because the LGA staff allocation system is centralized.

Since 2013/14, the formula approach has largely fallen away (MoFP, 2017). Personnel emoluments are allocated to correspond

Figure 10: Fiscal transfers in Tanzania



Source: ODI 2014.

with staff deployment and OC allocations are now primarily administratively determined. Allocations for Development spending come from two sources: (i) project allocations decided through the submission of project proposals by LGAs to PO-RALG and MoFP, as well as external funding agencies, and (ii) the local government capital development grant scheme.

Capital development grants are routinely not released in full. The National Audit Office reports that under-releases as a percentage of approved CDG budget were as follows: 2016/17: 51 per cent; 2015/16: 61 per cent and 2014/15: 52 per cent (National Audit Office, 2018:23).

Chapter 3 Methodology

This chapter sets out the methodology for data analysis and fieldwork, as it was applied to the mainland Tanzania component of this PER.

3.1 Data analysis and data availability

3.1.1 Years of analysis

While the initial plan was to cover years 2013/14–2015/16, the final analysis for mainland Tanzania instead covers FY 2014/15 and FY 2015/16. The reason for the adjustment was that at the local government (LG) level, expenditure files were not available for 2013/14 by the time PER data analysis was conducted Without these, it was not possible to identify the object of expenditures, and therefore whether or not a particular line is related to nutrition.

3.1.2 Sources of data

Table 6 summarizes the sources of data for the mainland Tanzania element of the PER.

Table 6: Data sources - mainland Tanzania

Level of government	Source
National-level data	Expenditure data covering all relevant MDAs was sourced from the national IFMS (through MoFP) The chart of accounts code descriptors (which were required to understand the nature of expenditures in the IFMS report) were sourced from MDA MTEFs, which were provided by individual MDAs.
Local-level data	Historical itemized commitment and expenditure reports for sample LGAs were sourced from the LG Epicor system (through PO-RALG). The chart of accounts code descriptors (which were required to understand the nature of expenditures in the LGA expenditure reports) were sources from LGA performance budget framework chapter of LGA MTEFs, which were generated from the PlanRep system (also under the purview of PO-RALG).
Donor data	On-budget aid data was provided as part of the above reports Off-budget aid data was collected through a separate template and data request issued to development partners (see Annex B)
Demographic data	Sourced from National Bureau of Statistics; 2012 census and subsequent projections
Nutrition outcome data	TDHS 1991/92, TDHS 2004/05, TDHS 2015/16, National Vitamin A Survey 1997, TDHS Micronutrient Survey 2010

Source: PEFA, MoFP 201

3.1.3 Data collection, consolidation, classification and cleaning processes

At the time that the analysis was conducted, Tanzania's financial management information systems had no dedicated marker – be it a cost centre or other means – through which nutrition could be identified. This meant that the tracing of nutrition budget lines was a manual process.

For national-level data, the collection, consolidation, cleaning and classification processes consisted of the following steps:

1. **Collection of expenditure reports and medium term expenditure frameworks (MTEFs):** An expenditure report was generated by MoFP from the IFMS, to the PER specifications. However, a considerable limitation of the IFMS system in Tanzania is its inability to generate reports, which include text descriptions of chart of account code segments, in particular segment 2, which specifies the nature of the objective, target and activity of the associated expenditure line. In lieu of such text descriptions (such as "build three school pit latrines"), the report only provide a six-digit code. Identifying the meaning behind each segment 2 code required cross-referencing against the segment 2 descriptions contained in ministry MTEF documents.

2. **Identification of relevant expenditure lines:** A central aspect of the PER methodology was how to determine whether or not a budget line should be considered nutrition-related. A full account of the approach adopted is set out in Annex G.

   In short, a list of key terms was devised which related to the areas of nutrition relevance, as derived from the Tanzania NMNAP, the Compendium of Actions for Nutrition (CAN) developed by the SUN United Nations Network / REACH, the SUN 3-Step Approach Guidelines for Tracking Government Investments for Nutrition at Country Level, and the Budget Analysis for Nutrition: Guidance Note for Countries.

   These terms were used as a guide to identify nutrition-related activities; pragmatic variations on the terms were still included, and not all budget lines including these terms were deemed nutrition-related. Nevertheless, the identification of key terms was used to bring some objectivity and consistency to the process.

   In the case of national-level expenditure, this identification process was initially done against the MTEF, and then mapped over to the expenditure file. Because of the nature of nutrition being a widely dispersed, cross-sectoral activity, the identification process necessitated a systematic review of the entire MTEF of all relevant MDAs; there were no significant "shortcuts" to this process.

3. **Categorization of relevant expenditure lines:** A full account of the categorization approach is set out in the second part of Annex G. Two levels of categorization were undertaken according to the groups and subgroups set out in the NNS and NMNAP (see Box 6).

   In addition, it was necessary for some budget lines, to assign an **apportionment percentage.** This is an estimate of what portion of a budget line is associated with nutrition, in instances where a line was deemed to be broader than the nutrition activity alone. For example "provision of medicines, medical supplies & equipment to health facilities", is likely to include nutrition (specific and sensitive) related supplies, but not all supplies would

be nutrition-related. The approach for apportionment is described in full in Annex G. In summary, wherever possible, an objective basis was sought to determine an apportionment percentage between 0–100 per cent, including interview notes and policy documents. In other instances, the activity description was used (for example, 33 per cent apportionment percentage was applied to the budget line "support education service to special school for deaf on meals, electricity and transport" because the school feeding component is nutrition-sensitive, but electricity and transport are not). The basis for this estimate is noted against each relevant budget line in the database. Where an objective basis for arriving at this apportionment value could not be identified, a default value of 10 per cent was applied. This is a conservative estimate and is open to revision upon the identification of better evidence.[7]

4. **Consolidation and consistency check:** The data sets for all MDAs were then consolidated to form a single national-level data set of 14,000 lines, and consistency checks taken out (concerning, for instance, standardization in categorizations and standardization in apportionment of salaries).

For the subnational-level data, the process was similar but more extensive, primarily because

Box 5: Note on the use of budget line weights in the methodology

The goal of nutrition-specific interventions is to directly impact on nutrition outcomes. On the other hand, nutrition-sensitive interventions, which address the underlying determinants of nutrition, are often achieved by incorporating nutrition-relevant actions and goals into larger programmes which have much broader aims. Hence, some nutrition budget analysis methodologies have sought to give "weightage" to the nutrition-sensitive expenditure to make it more comparable to nutrition-specific expenditure. However, the evidence base on what values these weights should take is limited (Greener et al., 2016), likely to vary by operating context and programme design, and the value that this process adds is questionable.

The most recent guidelines from the SUN Movement proposes an approach which is based on two steps (identification and categorization) with one optional step (weighting). It clarifies the optional step by stating that it is not recommended to go through the process of weighting unless it can be informed by within project level analysis (Fracassi et al, 2017).

The NMNAP opted not to give weightage to nutrition-sensitive spending in its costing, for pragmatic purposes (the full cost of a nutrition-sensitive programme would need to be covered for the nutrition-related outcomes to be registered). For the same reason and based on the latest international evidence presented above, this PER does not give weightage to nutrition-sensitive spending in such a manner. Rather the apportionment percentage, which has been employed and is described here, relates to what portion of the budget line is associated with nutrition (be it related to specific or sensitive interventions), and does not give any greater intrinsic value to nutrition-specific over nutrition-sensitive interventions.

[7] NB: Some nutrition budget analysis methodologies have sought to give "weightage" to nutrition-sensitive expenditure to make it more comparable to nutrition-specific expenditure. This is not the objective here. Rather the apportionment percentage implies what portion of the budget line is associated with nutrition (be it specific or sensitive) and does not give apply any greater intrinsic value to nutrition-specific over nutrition-sensitive.

Box 6: Nutrition categorization (levels 1 and 2)

Level 1 categorization	Level 2 categorization
Nutrition-specific	♦ Promotion of optimal MIYCAN practices ♦ Prevention and management of micronutrient deficiencies ♦ IMAM ♦ Prevention and management of DRNCDs ♦ Unknown/multiple nutrition-specific
Nutrition-sensitive	♦ Nutrition-sensitive ♦ Health ♦ Agriculture ♦ WASH ♦ Education ♦ Social protection ♦ Environment and climate change
Enabling environment	♦ Nutrition surveillance, surveys and information management ♦ Nutrition governance (plans, policies, coordination, capacity)

Source: PEFA, MoFP 201

of the need to employ a sampling approach, the non-consolidated nature of local government expenditure files, and issues around data quality which required more extensive cleaning. In brief, the collection, consolidation, cleaning and classification processes at the subnational level consisted of the following steps:

1. **Identification of a sample:** A sample of 22 LGAs was selected to conduct data analysis. A full account of the rationale for the selection of the LGAs is given in Annex D, and the resulting distribution of the sample is summarized in Box 7.

2. **Collection of expenditure reports and performance budget frameworks:** Historical itemized commitment and expenditure reports for sample LGAs were generated from the Epicor system. However, in line with the national-level experience, understanding the nature of activity codes in these reports required cross referencing against individual LGA performance budget frameworks (which form part of the local government MTEF).

   Upon reviewing these reports, a significant number of them were either corrupt or mislabelled (for a different year than indicated, or a different LGA altogether). As a result, some LGAs were removed from the sample and replaced with others where the correct files were available.

3. **Consolidation:** Expenditure reports and performance budget frameworks, which were issued from the Epicor and PlanRep systems, cannot be generated in a consolidated format (i.e., a single file). Therefore, for each LGA and for each year of analysis, a consolidation process was undertaken which matched expenditure lines from the expenditure report to the objective and activity descriptors from the performance budget framework, using the chart of account code as the basis for

Box 7: LGAs in the data analysis sample

For the mainland data analysis, a sample of 22 LGAs were selected for detailed budgetary analysis. These were selected on the basis of data availability, ensuring regional spread, variation in stunting levels, and a mix of rural and urban councils. Other factors such as ensuring some overlap with districts visited in fieldwork and lower MTEF/expenditure file "unmatch rates" also informed the selection process. In practice, the data availability was the predominant selection factor due to significant constraints around unavailable or incomplete expenditure and PlanRep files.

The full list of sampled LGAs is presented in Annex D. The sample has the following distributional features:

- 32 per cent urban councils and 68 per cent rural (population: 22 per cent urban, 78 per cent rural)
- Mean stunting prevalence rate: 36.7 (population: 34 per cent)
- Coverage of 12 regions in 4 zones:
  - Southern Highlands: Iringa (2), Mbeya (3), Njombe (2), Ruvuma (2)
  - Coastal: Pwani (1), Mtwara (1), Morogoro (3)
  - Central: Dodoma (2), Singida (1), Tabora (2)
  - Northern: Tanga (1), Kilimanjaro (2)

matching. However, in the case of most LGAs, there was a portion of budget lines which could not be matched, i.e., lines in the expenditure files, for which there was no discernible equivalent line in the performance budget framework. This was likely due to miscoding in LG accounts, and was problematic as it meant the team had limited ways determining what those lines relate to, and whether it is nutrition. Given that the team were unable to go to individual LGAs to understand the nature of every unmatched budget line, those local governments in the subnational sample which had a high proportion (>40 per cent) of unmatched lines were replaced in the sample.

4. **Identification of relevant expenditure lines:** This process mirrored the approach adopted for the national-level data set, set out above, using the key terms list in in Annex F. Given the disparate and multisectoral nature of nutrition activities, this involved a systematic and comprehensive review of over 65,000 lines of budget data.
5. **Categorization of relevant expenditure lines:** The approach adopted was identical to that which is set out above (for the national level), using the categories set out in Box 6.
6. **Consistency check:** A final consistency check across the whole subnational data set sought to maximize standardization in the identification and categorization process.

3.1.4 Data coverage, gaps and limitations

Table 7 provides a summary of the data which is included in the mainland Tanzania PER data set, as well as known gaps.

From these, the most significant data issues are considered to be:

- Pervasive quality issues in local government expenditure reporting
- The 52 non-sample LGAs for which there was no credible basis, in the form of a total expenditure figure, on which to estimate nutrition spending
- Within the sample, the budget lines for which we could not identify objective and activity descriptions in corresponding MTEFs (which could account for up to 40 per cent of LG expenditure)

Readers should be cognisant of these gaps when reviewing the analysis in Chapter 4.

Table 7: Data coverage, gaps and limitations – mainland Tanzania

Source	Coverage	Gaps and limitations
National government	The following MDAs are included in the analysis: ♦ Ministry of Health and Social Welfare (MoHSW) (including TFNC) ♦ Ministry of Agriculture, Food Security and Cooperatives (MOAFSC) ♦ Prime Minister's Office (specifically, vote 37) ♦ Ministry of Water and Irrigation (MOWI) ♦ Tanzania Social Action Fund	The following are excluded from the data set because requests for MTEFs were not available by the time analysis was conducted, or they were not part of the IFMS data set provided by MoFP, and are expected to include some nutrition-sensitive expenditures: ♦ Ministry of Education, and Vocational Training (MOEVT) ♦ Ministry of Livestock and Fisheries
Regional government		All Regional Administrative Secretariats are excluded because the MTEFs required to analyse their IFMS data records were not available centrally.
Local government	Data was collected for a sample of 22 districts (see Annex D) For an additional 89 LGAs, estimates of nutrition expenditure were arrived at by multiplying total LGA expenditure, by the average share of expenditure found to be nutrition related in sample LGAs of the same type (rural/urban), for the year in question.	♦ Within the sample 22 districts, there was a portion of budget lines in all bar one district which could not be matched to objective and activity descriptors, and therefore it could be ascertained as to whether or not these related to nutrition. ♦ There were concerns about the quality of LG expenditure reporting, in particular due to the high frequency of significant negative expenditures, and some instances where unrealistically high execution rates (over 200%) were being reported. LGAs whose data sets were most beset by these data quality issues were removed from the data set and replaced with estimates based on a straight average of nutrition spending of LGAs in the data set

(Continued)

(Continued)

Source	Coverage	Gaps and limitations
		♦ For 52 LGAs, total expenditure figures were not available or were inaccurate, and so there was no obvious basis on which to estimate their nutrition expenditure. To account for this gap, some of the analysis in chapter 4 includes estimates for the 52 LGAs, based on a straight average nutrition expenditure from the sample.
Development partners	On-budget aid and some off-budget is included (specifically, off-budget programmes managed by Catholic Relief Services, Pact, CUAMM, International Potato Centre, Helen Keller International, The Centre for Counselling, Nutrition and Health care, and UNICEF).	♦ Other off-budget development partners were unresponsive to repeated data requests. As a result, significant off-budget nutrition-sensitive ODA has not been captured.
Cross-cutting		♦ Alarge number of lines were identified as partially nutrition-related, but there was no objective basis by which to assign an apportionment percentage. For these, a conservative estimate of 10 per cent was applied.

3.2 Fieldwork and interviews

In addition to an inception visit, two phases of fieldwork were conducted.

The first involved two-day training for key central and local government officials in advance of the main fieldwork. This served the dual purpose of sensitizing a broader group of key government stakeholders on the purpose and value of the PER and facilitating preparation for the subsequent interviews and data-collection.

Following this, the main phase of fieldwork was conducted over two weeks in July 2017. The primary purpose of this was to interview key informants in selected LGAs and nutrition-relevant MDAs to understand nutrition planning and budgeting processes and related institutional arrangements. An additional intention for the fieldwork had been to validate the expenditure data with government to understand emerging trends. However, the team's ability to do so was negated by the fact that delivery of the data was significantly delayed, and the fieldwork could not be postponed. However, the report has benefited from reflections provided by stakeholders during validation meetings held in July 2018.

Annex A presents a list of the institutions and individuals met during the fieldwork. Three teams composed of OPM consultants and government officials worked simultaneously to conduct interviews with central-level GoT, six LGAs[8] and key development partners. The LGAs visited in fieldwork were selected based on an agreed set of criteria in order to capture geographic, nutritional status and funding differences among others. The chosen LGAs and the full rationale are outlined in Annex C.

[8] Five LGAs on mainland Tanzania were visited during the fieldwork in addition to the first LGA covered in inception.

Chapter 4 Analysis

4.1 Level and composition of nutrition spending

4.1.1 Aggregate nutrition spending

Table 8 indicates that estimated nutrition allocations in Tanzania grew by 19 per cent, from TZS 905 billion to TZS.1,082 billion between 2014/15 and 2015/16. Both figures are likely to be underestimated as a result of remaining data gaps including off-budget grants, MOE and regional secretariats. However, some allocations were significantly underspent. Actual expenditures grew by a more modest 5 per cent overall between 2014/15 and 2015/16, mostly as a result of a 12 per cent increase in central government spending on nutrition.

By contrast, LGA spending was almost unchanged between the two years in nominal terms – a reduction in real terms[9]. The substantial growth in off-budget donor funds is due to an increase of partners spending on large scale stunting reduction programmes.

However, these figures include on-budget aid, and disguise a worsening trend of government spending on nutrition from its own sources. In particular, the central government spending (see Table 8) includes World Bank funding for the TASAF cash transfer, which grew from TZS 49 billion in 2014/15, to TZS 221 billion in 2015/16. Stripping TASAF out of the figures below reveals a decline in the central government nutrition expenditure of 45 per cent, from TZS 291.7 billion to TZS 160.9 billion.

Table 8: Mainland Tanzania: Total nutrition allocations and spending (TZS million)

TZS	2014/15	2015/16		
Source	**Nutrition-approved estimates**	**Nutrition actuals**	**Nutrition-approved estimates**	**Nutrition actuals**
Central government	384,230.9	340,735.3	457,480.4	381,971.1
LGAs estimate	514,041.5	469,768.9	614,234.4	469,488.4
Off-budget donors	6,454.1	4,966.0	10,401.8	9,231.1
Grand total	**904,685.0**	**815,470.2**	**1,082,116.6**	**860,690.6**

Source: PER data set. Notes: Includes qualifying nutrition-specific, sensitive and enabling environment allocations and actuals. The LGAs estimate includes the 22 LGAs for which actual data was reviewed; 89 LGAs for which global spending data was available and the nutrition proportion was pro-rated; and 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs.

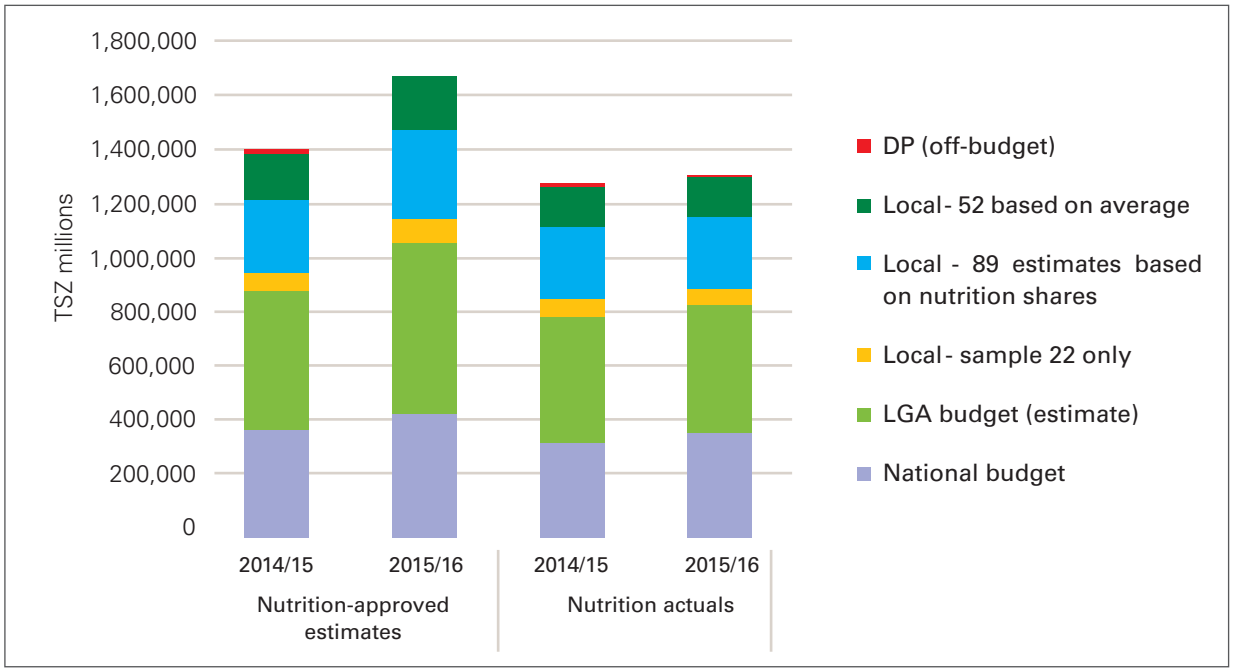
[9] Inflation hovered around 6 per cent for most of the period under review. As a result, even the 5 per cent overall increase did not keep pace with inflation.

In 2015/16, 83.5 per cent of central government nutrition budgets were spent, and 76.4 per cent of the LGA nutrition budgets were spent. This shortfall of actual spending against budget is consistent with the issue of approved budgets not being released in full or on time. A full analysis requires an understanding of how far the underspends result from the lack of funds (short or late releases from central government, or under collection of own-source funds, especially by LGAs) and how far they arise because implementing agencies failed to spend available funds. However, such information is partial and quite limited. At the level of nutrition-relevant expenditures it is not available at all in aggregate form. This issue is discussed further at section 4.1.4.

Actual spending on nutrition through local government budgets in 2015/16 was 54.5 per cent of the total spend (2014/15: 56.8 per cent) and actual spending on nutrition through the central government budget was 44.4 per cent (2014/15: 42.3 per cent).

Comparing these aggregate figures against those reported in the 2014 PER is challenging on account of the methodological variations, including the fact that this PER uses the NMNAP to guide its definition of nutrition expenditures, which was not in place at the time of the previous PER. But there are also critical variations in scope, as the first PER looked at 14 local councils and made no attempt to extrapolate to a countrywide estimate based on this sample. Table 9 derives an estimate of total nutrition expenditure for the whole of mainland Tanzania from the results reported in the 2014 PER, by assuming that the expenditure by non-sampled LGAs was equivalent to that by sampled LGAs. This analysis suggests that nutrition allocations increased significantly between the two PERs, from an average of TZS 53 billion (2010/11–2012/13 average) to TZS 905 billion (2014/15). A 17-fold increase is likely to be in part due to differences in methodological approach, which cannot be fully assessed without a full account of the 2014 PER methodology[10], or access to the data set.

Figure 11: Mainland Tanzania: Total nutrition allocations and spending (TZS million)



[10] For example, the approach of the 2014 PER to apportioning budget activities which were partially nutrition related is unknown, as is the treatment of salary budget lines.

Table 9: Estimated aggregates from 2014 Nutrition PER (TZS millions)

TZS	Nutrition allocations			
Source	**2010/11**	**2011/12**	**2012/13**	**Average**
Central government	17,8000	27,6000	33,300	26,233
LGAs estimate (all)	28,965.0	9,655.0	614,234.4	469,488.4
LGAs (14 council sample)	2,487.8	829,263.4	10,401.8	9,231.1
Grand total				**53,074.4**

Source: Innovex, UNICEF and Irish Aid, 2014.

Table 10 shows the total nutrition expenditure in relation both to total government expenditure (recurrent and development) and to GDP. In the first analysis nutrition expenditure falls from 4.6 per cent of total expenditure in 2014/15 to only 3.8 per cent in 2015/16. This fall is a result of the 29 per cent increase in total government expenditure (mostly recurrent) which outstripped the more modest growth (5 per cent) in government nutrition expenditure.

Nutrition expenditures as a percentage of GDP show a similar but less dramatic result, falling from 1 per cent of GDP in 2014/15 to 0.9 per cent in 2015/16. The nutrition expenditures in the GDP calculation are slightly higher because it includes the off-budget ODA related to nutrition, which was necessarily excluded for the first analysis.

Comparison against a sector benchmark can help to place these figures in context. The World Bank and others estimate that meeting the 2025 global stunting target (reducing the number of stunted under-5 children by 40 per cent) will cost approximately an additional US$8.50 per child under-5 per year. This covers the scale-up of high-impact, proven nutrition-specific interventions focused on the 1,000-day window from conception to the age of two years including improving maternal nutrition, IYCF practices, and child nutrition through micronutrient supplementation (World Bank 2015). This is a global target, which should be

Table 10: Mainland Tanzania: Nutrition expenditure against government-wide aggregates (TZS millions)

TZS millions	2014/15	2015/16
Total expenditure	17,488,626	22,543,664
Recurrent	13,778,397	18,204,111
Development	3,710,228	4,339,553
Total nutrition expenditure excluding off-budget ODA	810,504	851,459
Nutrition expenditure as % total govt expenditure	**4.6%**	**3.8%**
GDP at market prices	85,153,090	97,304,216
Total nutrition expenditure including off-budget ODA	815,470	860,691
Nutrition expenditure as % GDP	**1.0%**	**0.9%**

Source: PER data set; 2017/18 Budget Speech Tables

adjusted to reflect the varying nutrition burden of specific countries. Nonetheless, Table 11 indicates that mainland Tanzania fell far short of meeting this benchmark in 2014/15 and in 2015/16, with just 51 cents and 50 cents respectively, per child under-5 recorded as

Table 11: Nutrition-specific expenditure in mainland Tanzania per child under-5

	2014/15	2015/16
Nutrition-specific expenditure (US$)	3,874,188	3,929,914
Estimated population under-5	7,593,655	7,933,801
Nutrition-specific spending per child under-5 (US$)	**$0.51**	**$0.50**

Source: Expenditure taken from PER data set (NB includes data from the 22 LGAs for which actual data was reviewed; estimates for 89 LGAs for which global spending data was available and the nutrition spending proportion was pro-rated; and estimates for 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs); population projections from National Bureau of Statistics (NBS) (using total population projections and the population percentage under-5 from 2012 census). Exchange rates are from oanda.com.

Key findings:

- Actual expenditures grew by 5 per cent overall between 2014/15 and 2015/16 (just less than inflation) mostly as a result of a 12 per cent increase in central government spending on nutrition.
- The increase in spending through central government is largely due to on-budget aid which disguises a worsening trend of government spending on nutrition from its own sources. In particular, it includes World Bank funding for the TASAF cash transfer, which grew from TZS 49 billion in 2014/15, to TZS 221 billion in 2015/16. Stripping out TASAF reveals a huge decline in central government nutrition expenditure of 45 per cent, from TZS 291.7 billion to TZS 160.9 billion.
- In 2015/16, only 83.5 per cent of government nutrition budgets were spent, and only 76.4 per cent of LGA nutrition budgets.
- Nutrition expenditure rose at a slower rate than overall government expenditure from 2014/15 to 2015/16 and as a result fell slightly as a percentage of total government expenditure and as a percentage of GDP.
- Methodological differences make comparison with the PER of 2014 challenging, but estimates suggest that public spending on nutrition may have increased significantly in recent years.
- Nutrition-specific spending at approximately US$0.50 per under-5 child falls far short of the benchmark of US$8.50 per under-5 child estimated to reach the 2025 global stunting target.

Links to relevant recommendations:

- R1 (to MoFP, MDAs and LGAs) Address the adequacy of budgets for nutrition.
- R2 (to MOFP, PORALG, all implementing agencies) Better budget management and efficiency.
- R4 (To MoFP, PO-RALG): Further incentivize nutrition expenditures.

spent on nutrition-specific interventions (from the government budget, as well as on and off-budget ODA).

This analysis is based solely on nutrition-specific expenditures which accounted for 0.92 per cent of recorded nutrition-related expenditures in 2014/15, and only 1.56 per cent in 2015/16[11]. There are intrinsic challenges in recognizing the full cost of nutrition-specific interventions. For example, the cost of interventions such as promotion of breastfeeding is low and typically includes only the salary and transport costs of the health workers or may be done by community health workers.

4.1.2 Nutrition allocations and expenditures by economic classification

By economic classification we mean the analysis by type of spending e.g. whether spending is Capital or Recurrent; and whether it is for PE, Goods and Services, Maintenance, etc. An appropriate balance of capital and recurrent expenditure is important for effective service delivery.

The development budget comprises predominantly, but not exclusively, capital expenditures. Table 12 sets out estimated proportions of development and recurrent nutrition expenditures for mainland Tanzania. It is an estimate because it is based on the LGA expenditure assumptions described above and set out in the note accompanying the table. It shows a relatively even split between development and recurrent budgets.

Table 13 breaks this down by level of government. It indicates that 88 per cent of national-level spending on nutrition is from the development budget – and this requires some explanation. One factor is that nutrition is ODA heavy, and all on-budget ODA is required to be recorded in the development budget, even when financing recurrent expenditures. Table 10 seeks to adjust for this by removing on-budget ODA (account code 202) and the balance shifts more towards recurrent. Unfortunately, this analysis is only possible for 2014/15.

As expected, the proportion of expenditures coming from the development budget is less pronounced after this adjustment, but development expenditures still predominate. This brings us to a second factor driving development expenditures in nutrition: major infrastructure spending in agriculture and WASH. These items are recognized as nutrition-related spending in the NMNAP classification

Table 12: Estimated nutrition spending by broad economic classification (2014/15–2015/16)

	Nutrition-approved estimates	Nutrition actual expenditure
Development	56%	49%
Recurrent	44%	51%

Source: PER data set. NB results are for 2014/15 and 2015/16 combined. Includes data from the 22 LGAs for which actual data was reviewed; estimates for 89 LGAs for which global spending data was available and the nutrition spending proportion was pro-rated; and estimates for 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs. Excludes off-budget ODA as this was not categorized by budget economic classification.

[11] These percentages include sampled LGAs only. They may be understated. A small portion of the "unknown multiple" may be nutrition-specific expenditures. This includes general medicine expenditures, which might include things such as vitamin A or therapeutic products to treat severe acute malnutrition, although much of that is separately identifiable in the budget lines or through donor contributions. Some generic budget lines for TFNC were also coded as "unknown multiple" because the nature of the activity was not specified but was assumed to be fully nutrition related given the mandate of the centre.

Table 13: Nutrition budgets by level of government and by broad economic classification (2014/15–2015/16)

National level	Nutrition-approved estimates	Nutrition actual expenditure
Development	88%	87%
Recurrent	12%	13%
Local Level		
Development	32%	19%
Recurrent	68%	81%

Source: PER data set. NB data is for the two years combined. It includes data from the 22 LGAs for which actual data was reviewed; estimates for 89 LGAs for which global spending. Excludes off-budget ODA as this was not categorized as per the budget economic classification.

but tend to skew the results. For instance, of TZS 292,517 million identified as 2014/15 national-level nutrition expenditures at Table 14, TZS 53,306 million is own-source development expenditure, of which TZS 49,621 million (93 per cent) can be identified as water projects.

It is assumed to be primarily because of the inclusion of these large WASH infrastructure investments that we see a different pattern in the economic distribution of national-level expenditures when compared to the previous nutrition PER (Innovex et al 2014)[12]. It found that at the national level, 3.6 per cent of agency spending and 8.6 per cent of ministry expenditure was of a capital nature (ibid.). However, the last PER defined relevant expenditures differently because the NMNAP was not in place. This variation in scope is most stark in the WASH sector. In the 2014 PER, the only nutrition-relevant activity identified under the Ministry of Water was "providing special food allowances for people living with HIV". This is perhaps appropriate, as it was guided by the NNS rather than NMNAP, which notably did not include WASH in its priority intervention areas. The current PER includes all WASH activities identified in the NMNAP including programmes related to water supply, sanitation, solid waste management, hygiene promotion, latrine construction, community-led total sanitation (CLTS), handwashing education, (household) water treatment, and (safe) water storage, as well as (often costly) water supply infrastructure. It is this last item which is pushing up the share of nutrition spending coming from the development budget at the national level.

Table 14: National nutrition budgets by broad economic classification: 2014/15 only, excluding ODA

Economic classification	Nutrition-approved estimates	Nutrition actual expenditure
Development	60.5%	57.1%
Recurrent	39.5%	42.9%

Source: PER data set;

Note: in 2014/15 the coding structure distinguished between own funds and foreign funds and enabled this analysis to be carried out for that financial year. However, it was not possible for 2015/16.

[12] As mentioned at section 2.2.2, large scale water supply (and sanitation) is usually considered outside of the remit and scope of national nutrition plans due to the large investments required but has been included in the NMNAP.

Nonetheless, the majority of local level expenditure (which accounts for most nutrition spending, see 4.1.6) is financed from the recurrent budget. On this point, the findings between the two PERs are broadly similar, with the 2014 analysis identifying 80 per cent of local spending on recurrent items (compared to 81 per cent in the current PER). Table 15 shows recurrent expenditure by salary and non-salary. It reveals that at the local level, over 83 per cent of nutrition allocations and 90 per cent of nutrition-related recurrent expenditures were on salaries. At the national level, non-salaries dominate the recurrent expenditure on nutrition, accounting for 56 per cent of nutrition-related recurrent expenditures and 60 per cent of the equivalent allocations. This appears to be both plausible and acceptable. Non-salary nutrition-relevant recurrent expenditures comprise vitamins, vaccines and other items which are often procured centrally and do not appear in council budgets. The local level provides the staff to implement nutrition programmes, often using donated or centrally procured goods in the process.

The 2014 PER found that most of the nutrition-relevant recurrent expenditure was on goods and services, with a smaller portion going to salaries, at both levels of the government. Without a full account of the methodology used in the previous PER, this variation between the two assessments cannot be explained. For example, it is unclear how salary bill was apportioned to estimate the percentage which was related to nutrition; or whether only the salaries of staff working exclusively on nutrition was included. The approach adopted in this PER is set out in detail in Annex F and provides a sound basis for future assessments.

Table 15: Recurrent nutrition expenditures by level of government (2014/15–2015/16)

Local (sample LGAs only)	Nutrition expenditures	Nutrition allocations
Total recurrent	94,971,744,141	103,074,359,352
of which is salaries	90.2%	83.2%
of which is non-salaries	9.8%	16.8%
National		
Total recurrent	90,353,786,226	103,935,952,306
of which is salaries	44.5%	40.2%
of which is non-salaries	55.5%	59.7%

Source: PER data set

Key findings:

- The development budget accounts for 57 per cent of national level nutrition spending after ODA is excluded, and 88 per cent when ODA is included. WASH infrastructure spending is a key factor.
- Local nutrition spending is predominantly recurrent. Recurrent accounts for 81 per cent of the local spending identified in this review, and 80 per cent of the spending in the 15 councils examined in the 204 PER.
- Only 10 per cent of local nutrition spending is non-salary, as against 56 per cent of central nutrition spending. This is likely to reflect central procurement practices.

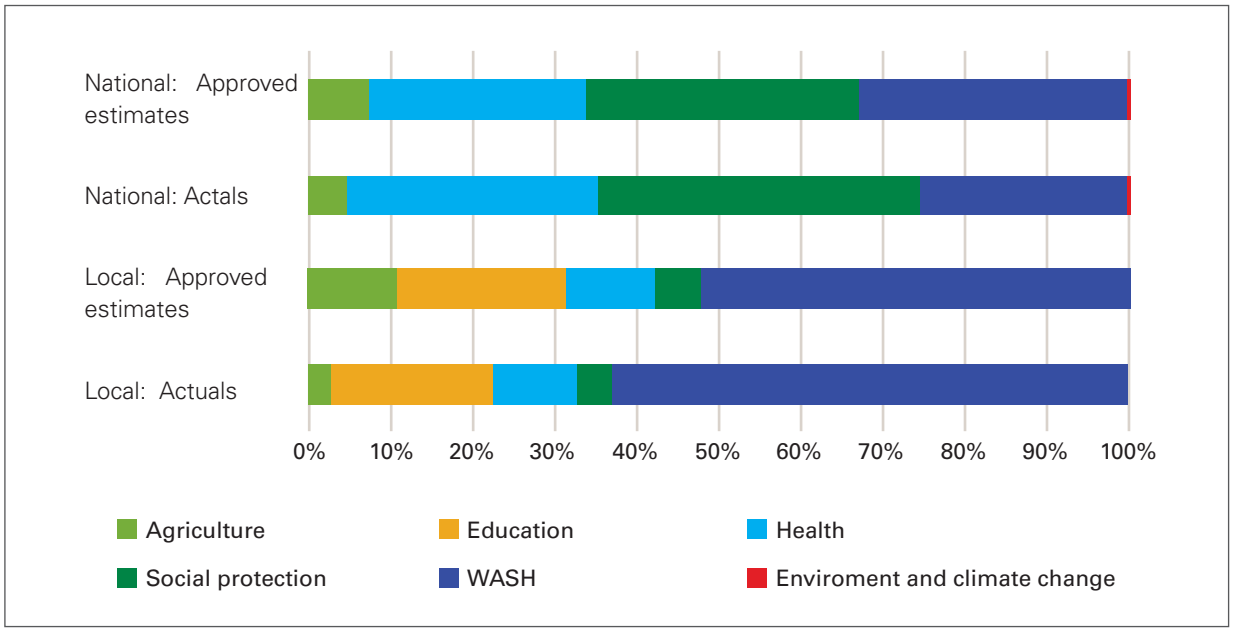
4.1.3 Sectoral distribution

Nutrition is a multisectoral issue, and the response to malnutrition in Tanzania is similarly multisectoral, as depicted in Figure 12. There are a number of observations to be made. First, the national distribution presented here covers only agriculture, health, WASH, social protection and (to a lesser extent) environment. It tends to exaggerate each of them because education data is missing at this level and is undoubtedly significant. Nonetheless, it demonstrates the significance especially of health, WASH and social protection in central government nutrition budgets. Health spending at this level focuses on funding for TFNC, and for medicines, vaccines and family planning. WASH spending focuses on the development of water supply for urban and rural areas as well as water quality testing. Social protection spending is almost entirely the cash transfer element of TASAF. Agriculture spending focuses on research and development of new varieties of crops as well as diversification, and training of farmers and extension workers in these methods.

Local-level data is more complete than that at the central level subject to the caveats given above, especially those relating to estimated data. As with the national level, WASH spending predominates taking up just over half of all budgets (approved estimates) and more than 60 per cent of all spending. Education is responsible for approximately 20 per cent of budgets and an equivalent proportion of spending. Health represents just over 10 per cent of local budgets and a similar proportion of spending. Social protection and agriculture budgets are both seriously underspent. Nutrition-related spending in agriculture at the local level fell from 10.7 per cent of the local budget to only 2.4 per cent of actual expenditures.

The PER of 2014 did not provide a sectoral distribution analysis of nutrition spending. However, there was such an analysis in the

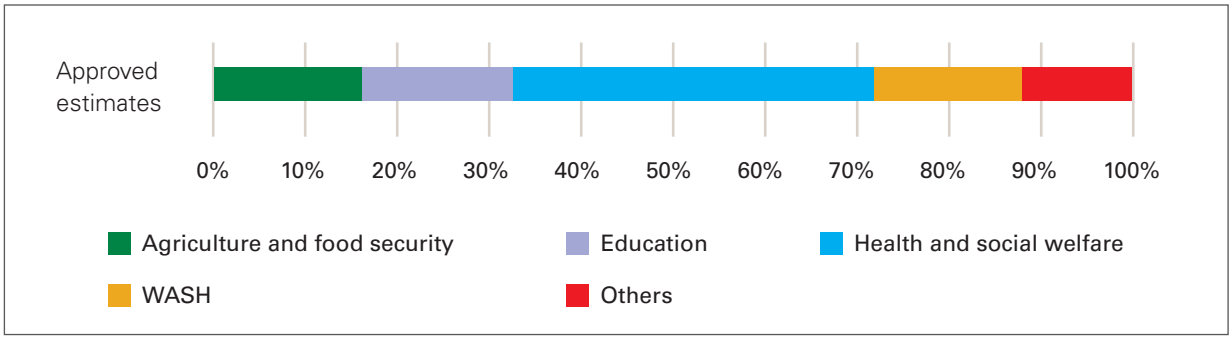
Figure 12: Sectoral distribution of expenditures by level of government, 2014/15–2015/16 (excluding civil servant salaries)



Source: PER data set

Note: The distribution above excludes enabling environment expenditures which are generally cross-sectoral; and off-budget ODA which is not easily assigned to a level. On-budget ODA is captured in figures of the level of budget on which it appeared.

Figure 13: Sectoral distribution of allocations, 2011/12–2014/15



Source: Nutrition Budget Brief: FY 2011/12–FY 2015/16

Key findings:

- Even without education, the national-level sectoral analysis of nutrition spending shows the significance of health, WASH and social protection (primarily cash transfers).
- Local-level nutrition spending is dominated by WASH, which accounts for more than 60 per cent. Nutrition budgets for agriculture are only 10 per cent of the total but are seriously underspent.

Nutrition Budget Brief covering allocations only for the years 2011/12 to 2015/16 (UNICEF, 2016). The Budget Brief allocation percentages are given in Figure 13.

The two sets of data are not comparable for two reasons. One is that the Budget Brief used the definitions of the old National Nutrition Strategy (NNS) and the present review uses the definitions of the NMNAP. One consequence is that WASH spending predominates in the current data set, but in the Budget Brief health spending was dominant. This reflects changes in the way the NNS and the NMNAP regard WASH sector interventions as indicated above. The NNS focused on incorporating nutrition-relevant content into existing interventions whereas the NMNAP includes key water sector programmes such as clean water infrastructure development. Another factor affecting comparability is the different methodologies. The Budget Brief was based upon Joint Multisectoral Nutrition Review (JMNR) data collected by survey using nutrition officers at LGA level who are health sector employees. It became clear from interviews conducted during this study that nutrition officers have much better access to health sector data than data from other sectors.

4.1.4 Execution of nutrition budgets

The picture painted by the 2017 PEFA (MoFP, 2017) is broadly positive. However, this assessment identified budget execution as one of the more challenging areas. It pointed out that continued discrepancies between budgets and actual expenditures are associated with either budget disbursement in time or absorbing capacity of budget recipients. Some of this can be laid at the door of widespread cash rationing which the PEFA notes "has undermined the system of commitment controls resulting in expenditure arrears and unpredictable budgets". The inevitable consequence of this chain of events has been

to weaken the strategic resource allocation process and with it, service delivery.

This section of the PER compares execution rates of nutrition budgets (spending as a percentage of the approved budget) against the overall budget execution rates. It does this for both national and local levels.

In this PER, spending is referred to as a percentage of budget as budget or budgetary execution. Spending as a percentage of funds received is referred to as absorption. Frequently, low budgetary execution may be caused by short or delayed funding, low revenue collection or both. However, where low budgetary execution is caused by low absorption of available funds, both the implications and the remedies are different. In general, we have little information on absorption in Tanzania because information on funds released – amounts made available to implementing agencies – is limited and piecemeal.

Although no specific data is available for nutrition-related releases, the balance of evidence suggests that a significant proportion of the budget execution failure results from the insufficient release of funds. This is for two reasons: first, all LGAs (see "budget execution" at section 4.2.2) cited inadequate funding as the reason for low budget execution, and none indicated any failure to spend funds provided; and second, the 2017 PEFA presents evidence to show that a significant part of the overall budgetary execution failure (it allocates a "C" score) derives from the cash rationing system, and in particular the failure of grants to reach their budgeted amounts in 2014/15 and 2015/16 (cited elsewhere in this report). This does not rule out cases of low absorption. For any definitive conclusion, a fuller, more robust, data set is required.

Table 16 presents the overall budget execution rate (spending as a percentage of budget) for 2014/15 and 2015/16 and compares this with the budget execution rate for nutrition-related expenditures at national level and in the 22 LGAs that make up our core sample.

The table reveals that performance in overall budget execution is consistent with the findings of the national 2017 PEFA, and that both overall budget execution and nutrition-related budget execution deteriorated in 2015/16 as compared to 2014/15 .

Comparison against the previous PER is challenging for the methodological and coverage variations raised previously.

Table 16: Mainland Tanzania: Comparison of nutrition budget execution rates and total budget execution rates for 2014/15 and 2015/16

TZS	2014/15	2015/16		
Source	**Nutrition budget execution rate**	**Total budget execution rate**	**Nutrition budget execution rate**	**Total budget execution rate**
Government	88.3%	87.0%	81.6%	66.3%
national	88.7%	85.9%	83.5%	62.5%
local	85.8%	89.0%	70.9%	72.6%
Off-budget grants	76.9%	NA	88.7%	NA

Source: PER data set

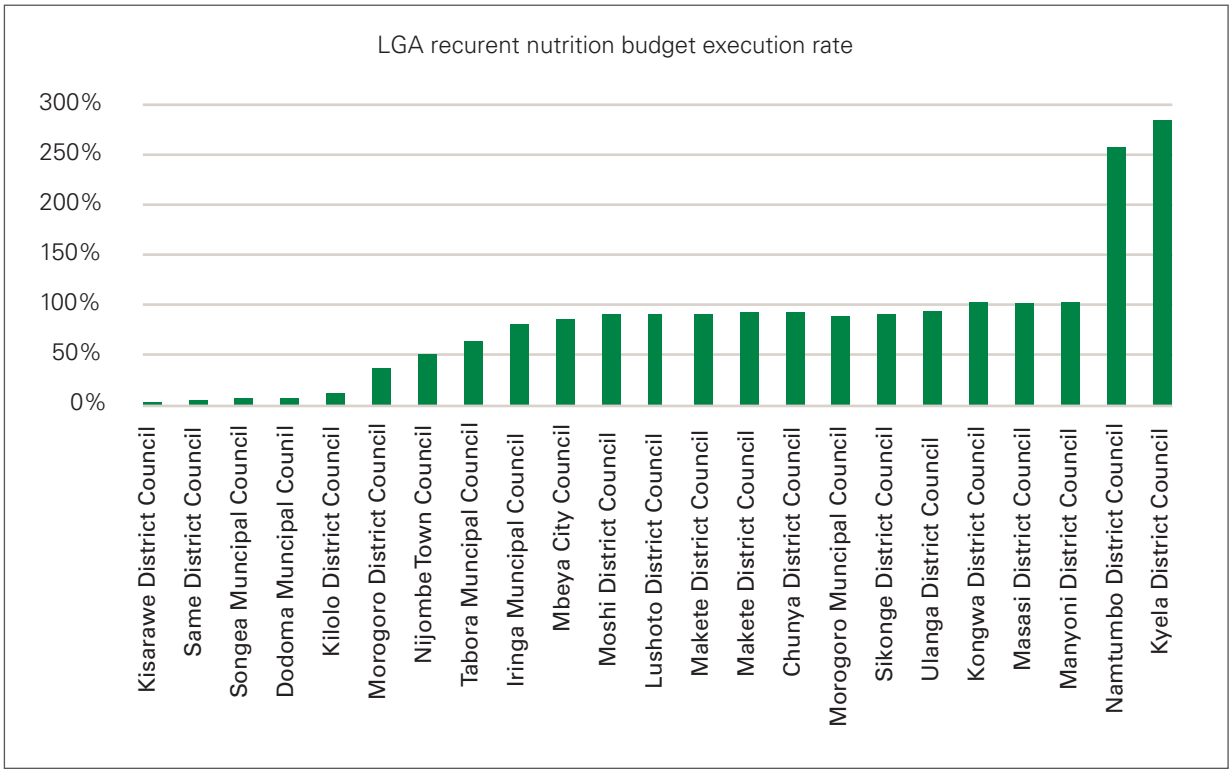
[13] Under PEFA scoring a "D" is awarded if aggregate expenditure outturn is less than 85 per cent or more than 115 per cent of the approved aggregate budgeted expenditure in at least two of the last three years.

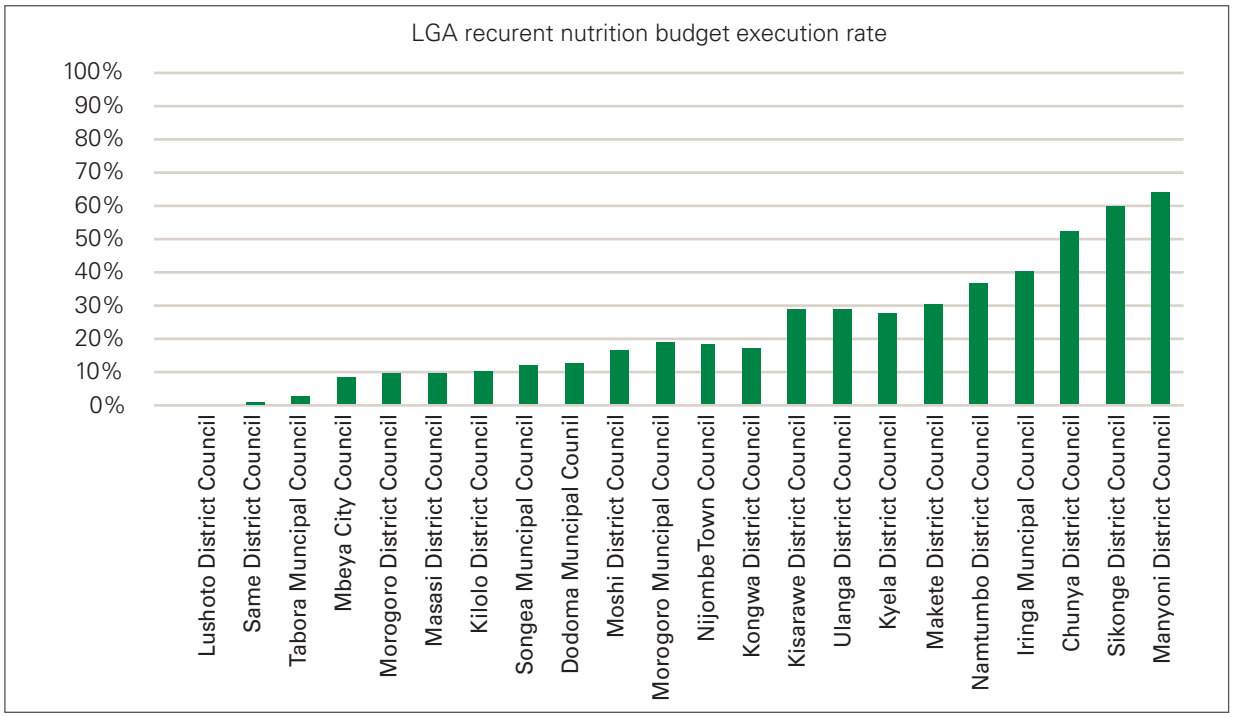
Nonetheless, the 2014 PER reported a surprisingly low nutrition execution rate of 12.9 per cent for ministries, and a more plausible 99.8 per cent for agencies (Innovex et al 2014); if the execution rate for ministries is taken at face value, it suggests significant progress on their part. In the 15 councils it covered, the 2014 PER registered an overall nutrition budget execution rate of 80 per cent (varying from 53 per cent in Babati to 169 per cent in Pangani), again suggesting possible progress to 2014/15 but a deterioration in 2015/16 (ibid.).

Significantly, execution rates for nutrition-related expenditures are very close to overall budget execution rates in 2014/15 and better than overall budget execution rates in 2015/16. This suggests that during a period of relative austerity, nutrition-related expenditure had a degree of protection.

Figure 14 shows the position for the councils in our core sample comparing the development budget and the recurrent budget execution rates, for nutrition-related expenditures only. They diverge significantly. It shows also that at the local level there is significant variation between LGAs. This may be an indication of the problematic expenditure reporting rather than (or in addition too) weak execution; where execution rates are greater than 100 per cent, this could indicate weak fiscal discipline or possibly, challenges with financial reporting. Reasons for the challenges in execution are reported in section 4.2 but in summary include the fact that GoT does not provide local governments with a disbursement or transfer schedule at the beginning of the FY and as such there is uncertainty around magnitude and timing of transfers especially relating to operating transfers; the general lack of awareness among local-level officials around the use of formulas used as the basis for allocation of recurrent grants to each LGA; and the multiple spending directives received by LGAs as priorities change during the financial year, rendering budgets not credible.

Figure 14: LGA budget execution rates for nutrition-related expenditure





Source: PER data set

Key findings:

- Budget execution in nutrition-relevant ministries is consistent with the findings of the national 2017 PEFA; it varied from 85–89 per cent in 2014/15 and from 62–72 per cent in 2015/16
- Nutrition-related budgets performed significantly better than overall budget execution in 2015/16 suggesting that nutrition spending was protected or prioritized.
- Budget execution rates for nutrition-related expenditure varied widely amongst the 22 LGAs making up our core sample. On the recurrent budget, the lowest execution rate was 5 per cent, and the highest 288 per cent; on the development budget, the lowest execution rate was 1 per cent, and the highest was 60 per cent.

Links to relevant recommendations:

- R2 (to MOFP, PORALG, all implementing agencies) Better budget management and efficiency
- R5 (to PO-RALG; RAS; LGAs) Strengthen the nutrition-enabling environment at LGA level

4.1.5 Sources of finance for nutrition budgets

The 2014 PER recommended that for sustainability, the government should increase the level of funding going to nutrition, both in real terms and as a share relative to development partner financing. The authors of that PER reported at the time that the aggregate budget allocation at the national level for the three years (2010/11, 2011/12, and 2012/13) was funded 77 per cent by the donor community and 23 per cent by the Government of Tanzania.

The analysis at Table 17 and Figure 15 is for 2014/15 only. It relies on estimated data especially at the LGA level. It shows that an estimated 46 per cent of nutrition allocations and 38 per cent of nutrition expenditures were funded by the donor community in 2014/15. It is not surprising that it shows a lower percentage than reported in the 2014 PER since that review drew its conclusions from the national level only, where most external support is recorded (data for 2014/15 indicate that, taking the national level only, development partners are responsible for 69.2 per cent of all nutrition funding, which is directly comparable with 77.7 per cent reported in the 2014 PER).

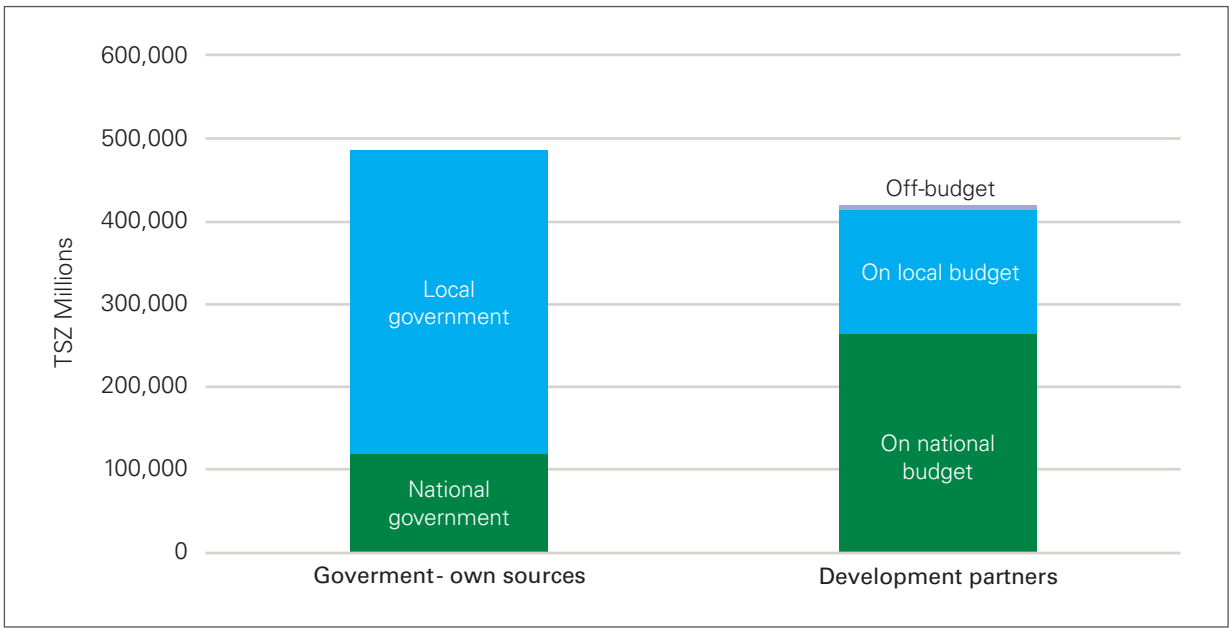
The Nutrition Budget Briefs also reported on 2014/15 using JMNR survey data and budget allocations rather than spending. They found that development partners accounted for

Table 17: Sources of nutrition spending (2014/15)

Source	Nutrition allocations	Nutrition expenditures
Government own sources	**53.6%**	**61.8%**
Identified in PER	13.3%	11.5%
Estimated for non-sample LGAs	40.3%	50.3%
Development partners	**46.4%**	**38.2%**
Development partners – on-budget	29.2%	30.3%
Development partners – on local budget	16.5%	7.3%
Development partners – off-budget	0.7%	0.6%
Total	**100.0%**	**100.0%**

Source: PER data set

Figure 15: Nutrition allocations by source (2014/15)



Source: PER data set. The analysis is for 2014/15 only. Notes: the LGAs includes the 22 LGAs for which actual data was reviewed; 89 LGAs for which global spending data was available and the nutrition spending proportion was pro-rated; and 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs.

Key findings:

- Figures from different studies vary, but it is clear that nutrition spending continues to be heavily financed by development partners who are estimated to have financed at least 38 per cent of nutrition-related expenditure in 2014/15.

Links to relevant recommendations:

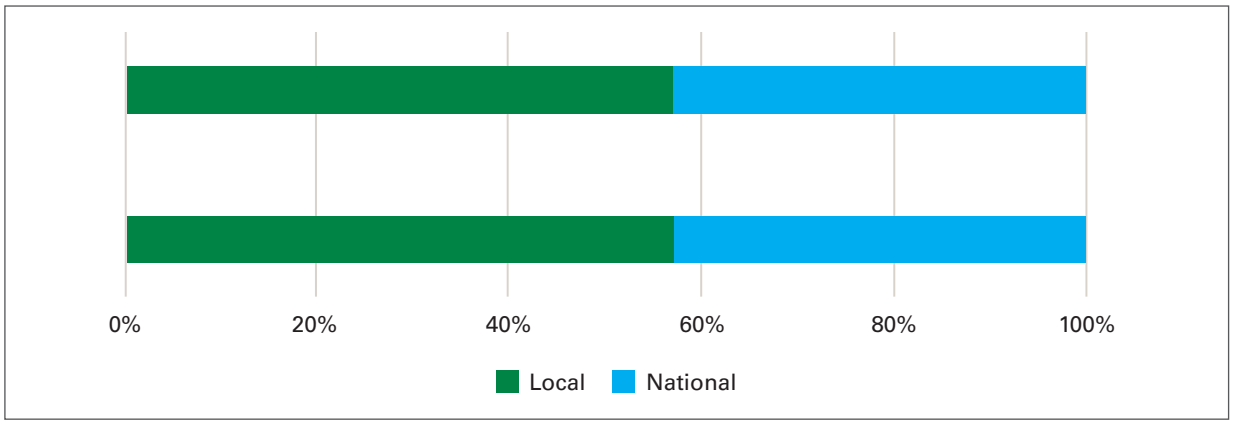
- R1 (to MoFP, MDAs and LGAs) Address the adequacy of budgets for nutrition

55.8 per cent of total nutrition spending in that year (UNICEF, 2016). The comparable figure in Table 17 is 46.4 per cent. One reason for the discrepancy might be that there is a significant omission of off-budget ODA in the data set of this PER, which would mean that the proportion shown here as development partners is understated.

4.1.6 Nutrition allocations and spending by level of government

This section of the report presents both nutrition allocations and nutrition actual expenditures by level of government and by each of the 2 years under review. This analysis

Figure 16: Nutrition allocations, by level of government



Source: PER data set

Table 18: Nutrition allocations by level of government

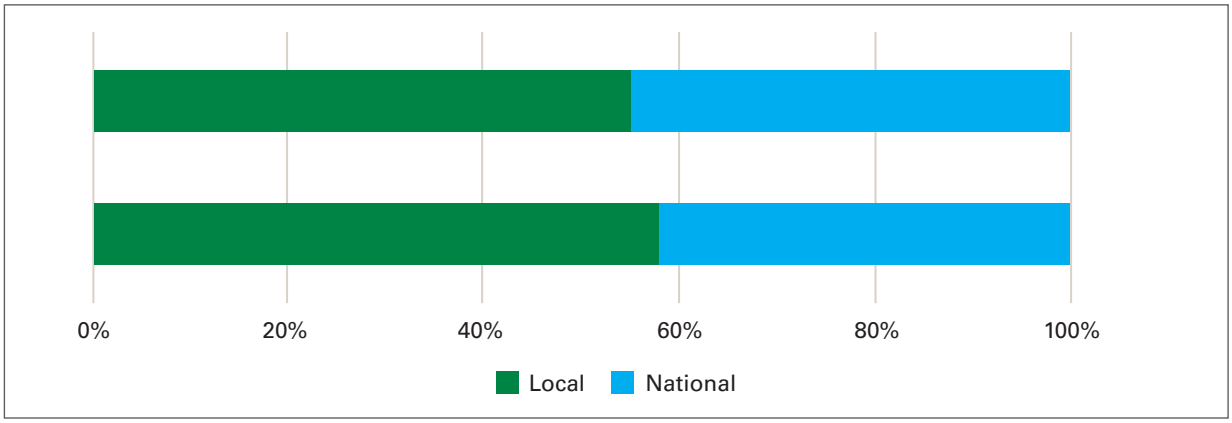
Nutrition approved estimates	2014/15	2015/16
National	384,189,317,143	457,480,423,636
Local	514,041,536,618	614,234,401,140
Local – sample (x 22)	67,717,977,562	83,248,236,195
Local – estimate based on expenditure (x 89 LGAs)	282,334,847,988	335,034,086,054
Local – average (x52 LGAs)	163,988,711,068	195,952,078,891
	898,230,853,761	1,071,714,824,776

Source: PPER data set.
Note: excludes off-budget ODA

has no counterpart in the 2014 PER which made no attempt to calculate an aggregate nutrition budget for the local level. Analysis of the PER data set at Figure 16 shows that 57 per cent of nutrition funding was allocated to the local level in 2014/15 and 2015/16.

An examination of actual nutrition expenditures shows a further shift towards the local level in 2015/16 when it accounted for 58 per cent of expenditures, before falling to 55 per cent in 2015/16. This result is similar to the analysis of the UNICEF Nutrition Budget Briefs (UNICEF, 2016) which calculated that districts and municipalities accounted for 52.1 per cent of all nutrition expenditures in the period 2011/12 to 2014/15. The indication is that over time, the local level is responsible for an increasing

Figure 17: Nutrition expenditures, by level of government



Source: PER data set

Table 19: Nutrition expenditures by level of government

Nutrition actual expenditures	2014/15	2015/16
National	340,735,278,942	381,971,126,860
Local	469,768,869,874	469,488,365,687
local – sample (x 22)	58,106,658,726	59,010,978,818
local – estimate based on expenditure (x 89 LGAs)	261,797,295,605	260,701,957,325
local – average (x52 LGAs)	149,864,915,542	149,775,429,544
	810,504,148,815	851,459,492,548

Source: PER data set.

Notes: the LGAs includes the 22 LGAs for which actual data was reviewed; 89 LGAs for which global spending data was available and the nutrition spending proportion was pro-rated; and 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs..

Key findings:

The local level is responsible for more than 50 per cent of nutrition-related spending. This percentage appears to be increasing although it is not linear, and it fell back in 2015/16.

proportion of nutrition expenditure, inspite of the pull back in 2015/16.

This analysis relates specifically to the source of spending and not the beneficiary level. Much of the spending at the central level benefits the local level.

4.1.7 Expenditure by nutrition categories

The nutrition policy framework for Tanzania emphasizes a combination of nutrition-specific and nutrition-sensitive approaches, as well as strengthening the enabling environment in terms of the wider policy and governance processes around nutrition.

Figure 18 shows the relative share of spending against these broad categories. Salaries have been excluded from this analysis because of the blunt way in which they were aligned to spending categories and sectors.[14] A continuing caveat is that the analysis in this section uses a "tier 3" estimate of nutrition expenditure which, as explained in the methodology section (see Chapter 3), include some major assumptions about nutrition expenditure in a significant portion of LGAs.

As would be expected, the vast majority (over 96 per cent) of allocations and expenditures from local and national budgets are going towards nutrition-sensitive interventions, which seek to address the underlying causes of malnutrition, across a range of sectors. A much smaller share of reported allocations (1.2 per cent of the local budget and 0.13 per cent of the national budget) directly addresses malnutrition through nutrition-specific approaches. This distribution is typical, given that nutrition-specific interventions are much more contained and targeted (although may include costly acute malnutrition interventions), and nutrition-sensitive investments span a wide range of sectoral programmes, including, in the case of Tanzania, some costly infrastructure (e.g. water supply)[15]. Similarly, expenditure data from 41 countries in the Global Nutrition Report 2017 show that the vast majority of expenditure was on nutrition-sensitive interventions, with very few exceptions (Development Initiatives 2017).

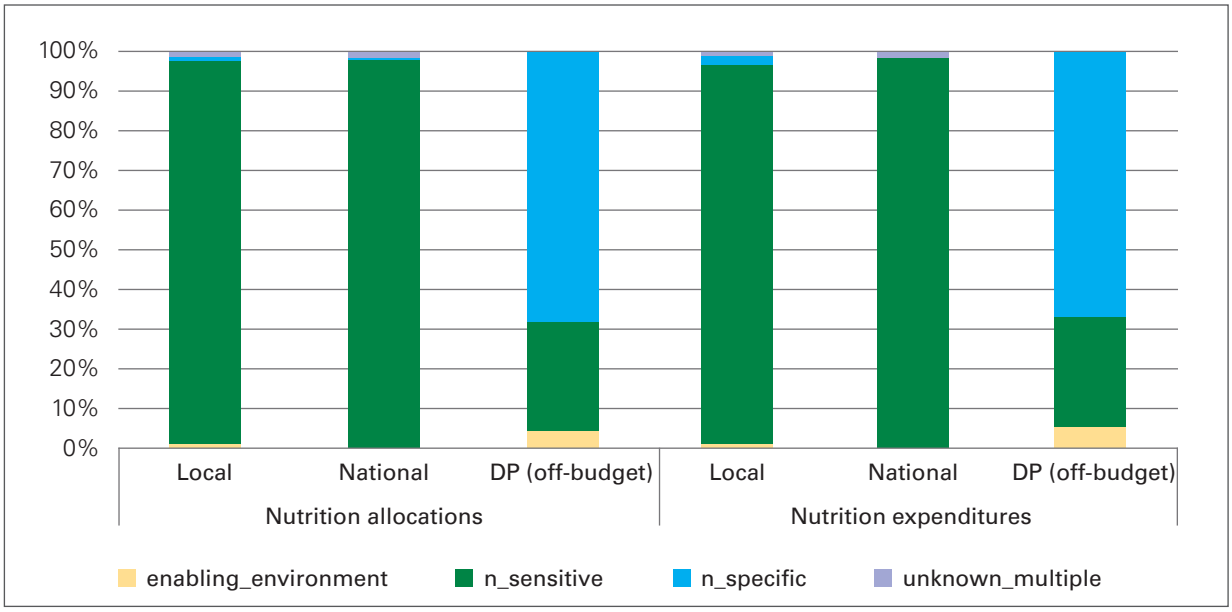
The NMNAP costing has approximately 2 per cent of the budget for nutrition-specific activities, and 97 per cent focused on nutrition-sensitive interventions. Spending is therefore closely aligned to this costing. Internationally, approaches to reduce the burden of malnutrition vary by country in national nutrition plans, mainly due to the differing levels of emphasis put on nutrition-sensitive approaches. This in turn affects the percentage of the total plan cost associated with nutrition-specific activities. As an example, 81.2 per cent of the costed plan for nutrition in Mozambique is for nutrition-specific interventions with nutrition-sensitive interventions focused only on some WASH and health interventions. Therefore, focus should not be placed on the percentage of the national nutrition plan costing allocated to nutrition-specific interventions. Rather, emphasis should be placed on costing those nutrition-specific interventions identified as having the greatest impact on stunting for all relevant target groups and ensuring that the required funds are budgeted for each year to implement. In this regard, Tanzania needs to continue its focus of emphasizing allocation of funding for the scale-up of nutrition-specific interventions at the district level.

Off-budget ODA appears to have a very different distribution. The ODA data captured through the donor reporting template is predominantly (over 68 per cent) for nutrition-specific interventions. Although global evidence on

[14] See Annex F

[15] Water supply infrastructure, whilst included in the NMNAP is not typically considered nutrition-sensitive in the global literature. Excluding it from the data set has an impact on the distribution of nutrition-sensitive expenditures, discussed below, and reduces slightly the share of all nutrition spending which is nutrition-sensitive, from 96 per cent to 93 per cent.

Figure 18: Allocations and expenditures by broad nutrition categories (2014/15 – 2015/16)



Source: PER data set.

Notes: data is for both years combined. * unknown multiple relates to budget lines associated with unspecified medical supplies, plus undefined TFNC expenditures.

donor disbursements between 2010 and 2015 for nutrition shows that they tend to provide a larger proportion of the funding for nutrition-specific interventions, the figure ranged from 13 per cent to 22 per cent during this time period (Development Initiatives 2017).

Just 0.89 per cent of recorded allocations from the local budget, and just 0.02 per cent of the national budget, are supporting the governance and policy processes around nutrition.

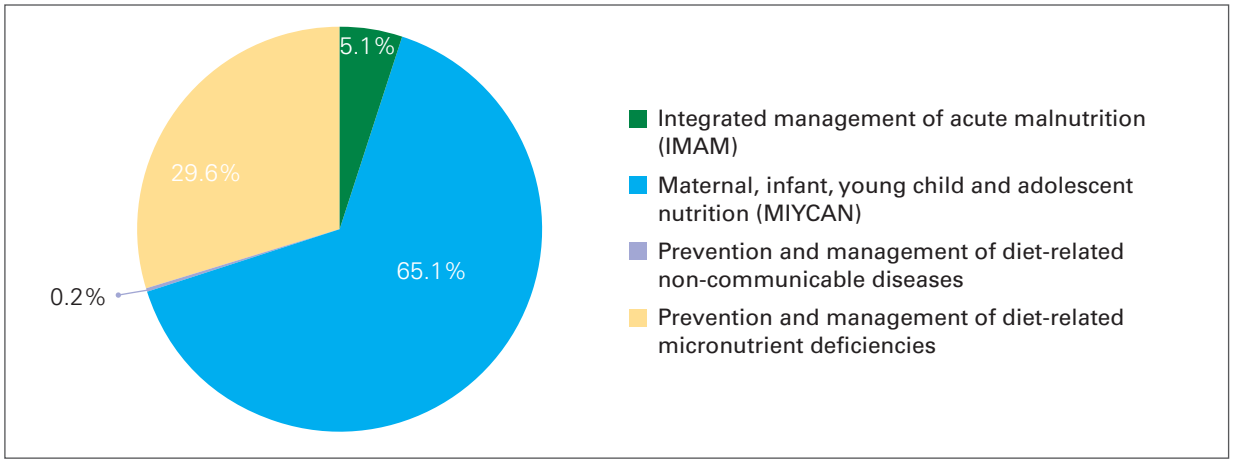
Nutrition-specific

Within this, the following paragraphs provide further analysis of each category of nutrition expenditures, beginning with nutrition-specific expenditures. Figure 18 provides a breakdown of nutrition-specific expenditures. The largest shares go to prevention and management of micronutrients deficiencies and the promotion of optimal MIYCAN practices, with less on IMAM and very little on the prevention and management of diet-related NCDs. There is very little obesity-focused expenditure at the local level. The NNS set out these key priority areas for direct nutrition interventions but the associated costing did not give a breakdown for each one. Therefore, it is not possible to say whether the expenditure breakdown (see Figure 19) is in line with expectations of the NNS.

By contrast, the NMNAP was costed and a breakdown given for each of the nutrition-specific categories outlines in Figure 18. Largely in line with the NMNAP costing, a large portion of expenditure is on MIYCAN promotion (costing – 40.4 per cent), followed by prevention and management of micronutrients deficiencies (costing – 24.8 per cent). What is slightly surprising is the low-level of expenditure on IMAM (costing – 20.0 per cent) as well as the almost complete lack of expenditure on prevention and management of DRNCDs (costing – 14.8 per cent).

Table 20 sets out the values associated with each category and indicates the funding source. IMAM and MYICAN are both heavily reliant on off-budget ODA. Micronutrients are primarily financed at the local level, and the

Figure 19: Nutrition-specific expenditures 2014/15–2015/16



Source: PER data set.

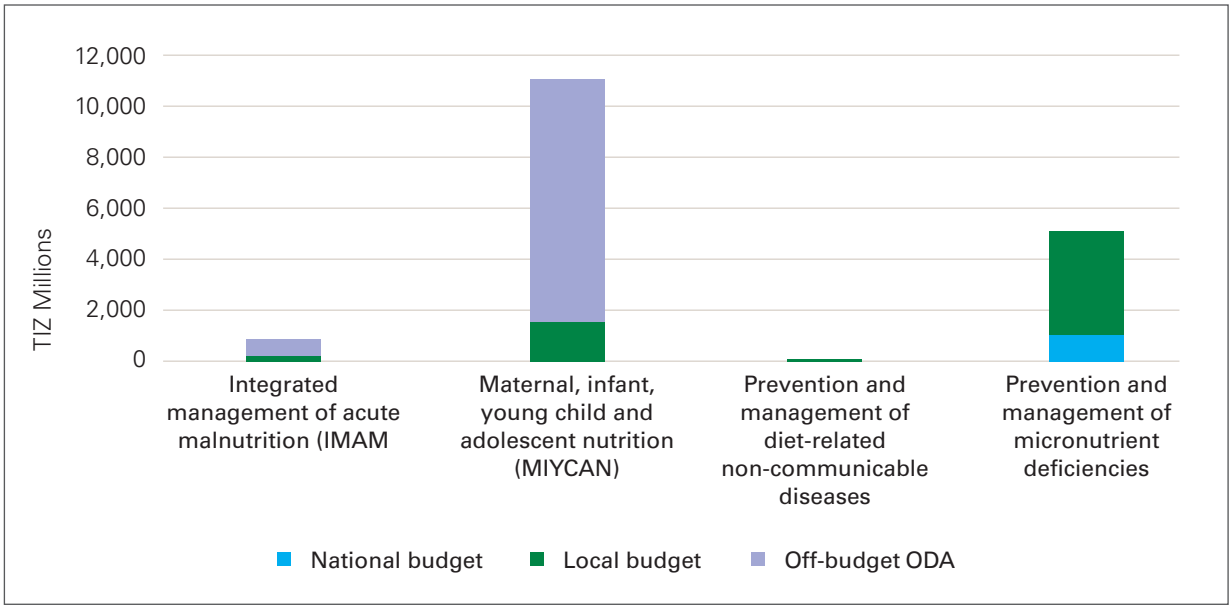
Notes: Data is for both years, combined and for all levels of government combined. The estimate of local government expenditures are derived from the 22 LGAs for which actual data was reviewed; 89 LGAs for which global spending data was available and the nutrition spending proportion was pro-rated; and 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs.

Table 20: Sources of funding for nutrition-specific expenditures (2014/15–2015/16)

Nutrition-specific expenditure and source	allocations	expenditures
IMAM	890,621,872	756,327,325
of which is funded at the national level	0%	0%
of which is funded by LGs	24%	11%
of which is funded through off-budget ODA	76%	89%
MIYCAN	11,046,742,581	9,725,324,292
of which is funded at the national level	0%	0%
of which is funded by LGs	14%	23%
of which is funded through off-budget ODA	86%	77%
Prevention and management of diet-related non-communicable diseases	67,313,717	32,239,500
of which is funded at the national level	0%	0%
of which is funded by LGs	100%	100%
of which is funded through off-budget ODA	0%	0%
Prevention and management of micronutrient deficiencies	5,088,371,353	4,414,990,848
of which is funded at the national level	20%	23%
of which is funded by LGs	80%	77%
of which is funded through off-budget ODA	0%	0%
Total	17,093,049,524	14,928,881,966

Source: PER data set. NB data is for both years combined. The estimate of local government expenditures are derived from the 22 LGAs for which actual data was reviewed; 89 LGAs for which global spending data was available and the nutrition spending proportion was pro-rated; and 52 LGAs for which no data was available which were assumed to have spent at the average rate of the other 111 (22+89) LGAs.

Figure 20: Sources of funding for nutrition-specific allocations (2014/15–2015/16)

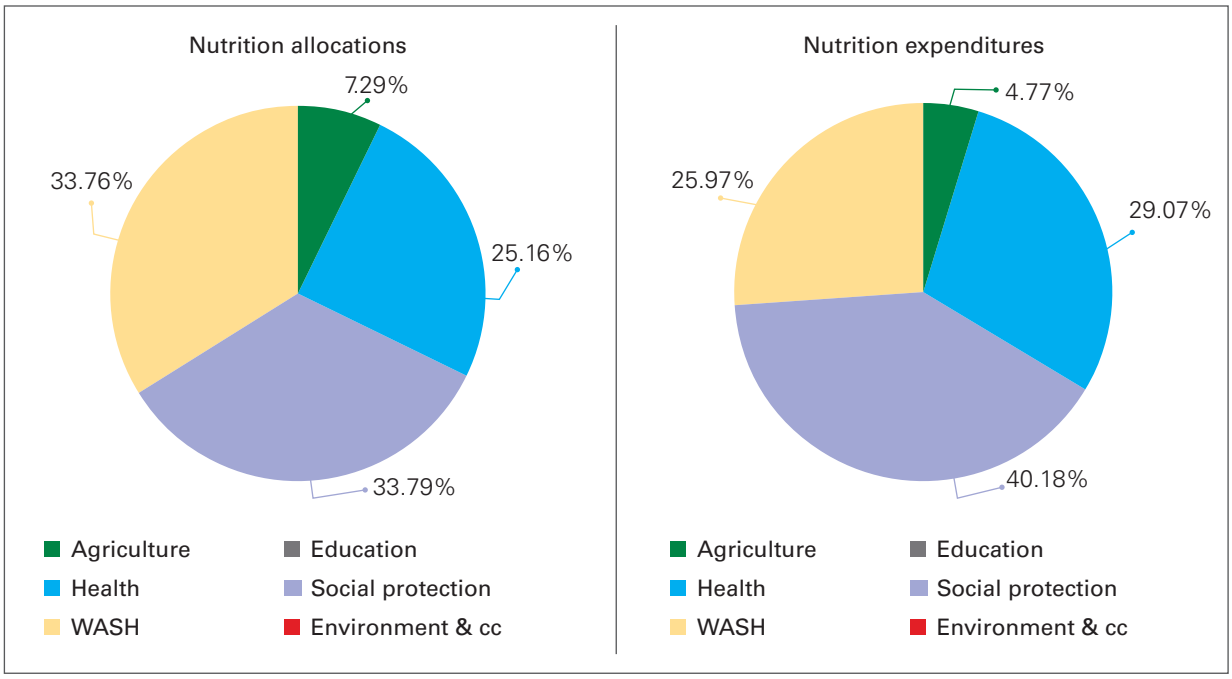


little amount going to DRNCD is exclusively from the local level.

Nutrition-sensitive

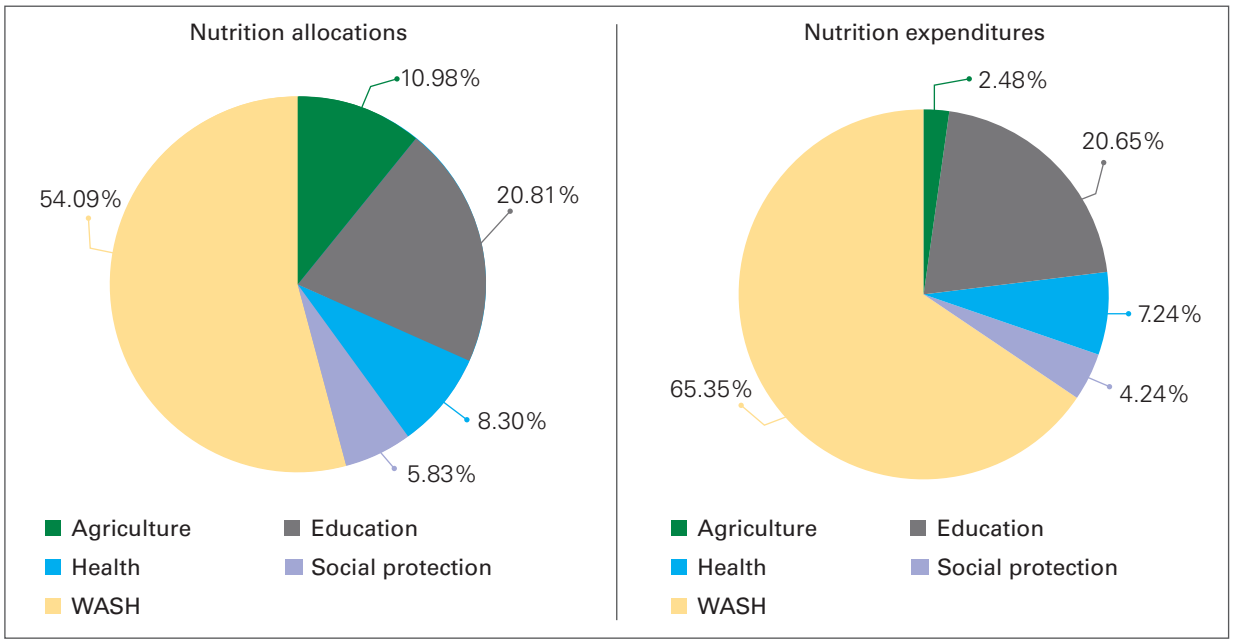
The next paragraphs present four pie diagrams presenting nutrition-sensitive allocations and spending. In this analysis, salaries were removed because of the heavy use of estimates used to incorporate them, so that the charts effectively represent an analysis of non-salary nutrition-sensitive spending. At the national level, both allocations and expenditure

Figure 21: Nutrition-sensitive national budget allocations and expenditures 2014/15 – 2015/16



Source: PER data set. Data is for both years, combined.

Figure 22: Breakdown of nutrition-sensitive local budget allocations and expenditures 2014/15–2015/16



Source: PER data set. Data is for both years, combined.

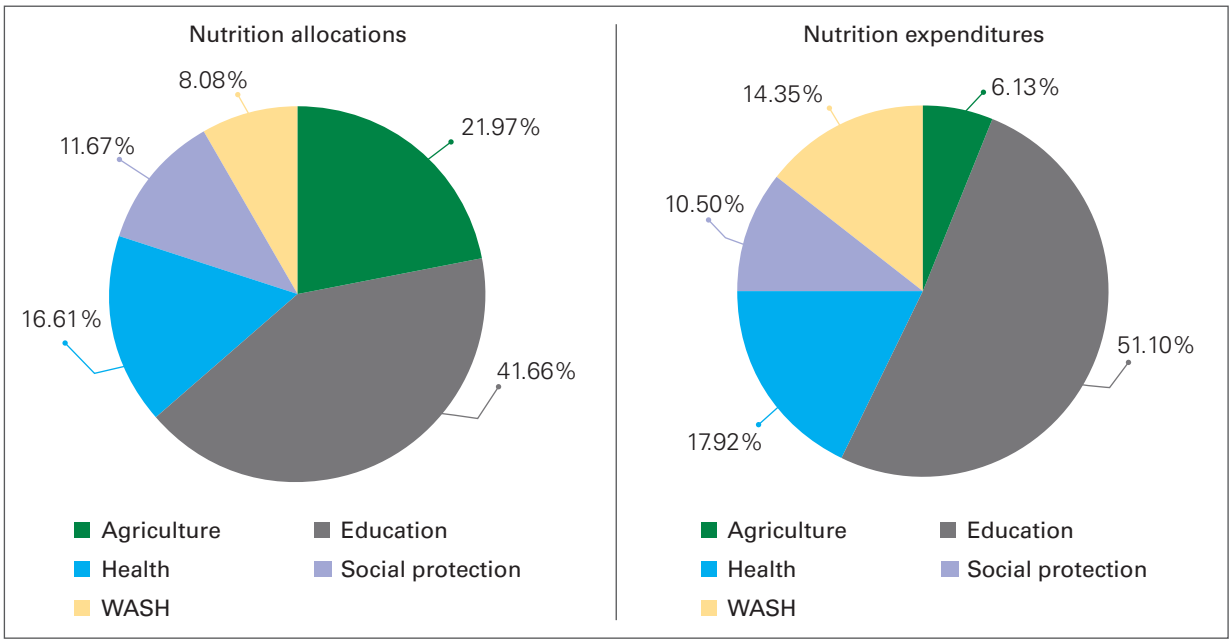
are predominantly WASH, social protection and health, confirming the sector breakdown above.

At the local level it is much more mixed. WASH spending dominates, with significant expenditure also on nutrition-relevant education. Health, agriculture and social protection make up less than a quarter of nutrition-relevant expenditures. In the NMNAP costing, health (30.1 per cent) and WASH (26.5 per cent) are the dominant areas for nutrition-sensitive interventions, followed by social protection (18.5 per cent), agriculture (16.7 per cent), education (8.1 per cent) and environment (0.04 per cent). Therefore, the findings are somewhat surprising in that the share of nutrition-relevant health expenditure is far lower than expected and the share of education is double the expected share. The fact that social protection spending is more dominant at the national level is a reflection of the on-budget ODA for the TASAF cash transfer, which appears on the national budget.

The dominance of WASH sector spending, particularly at the local level, follows directly from the definition of nutrition-sensitive activities in the NMNAP, and in particular the inclusion of water supply infrastructure. This is the main way in which the Tanzanian policy framework deviates from the global literature, which does not typically define water supply infrastructure as nutrition-sensitive (for example, the CAN developed by the SUN United Nations Network / REACH).

The charts (see Figure 23) exclude all budget lines associated with water supply infrastructure. The impact on the distribution of local-level nutrition-sensitive spending is dramatic, with the WASH sector accounting for just 8 per cent of nutrition-sensitive allocations and 14 per cent of expenditures (compared to 54 per cent and 65 per cent when water supply is included). Education becomes the dominant sector.

Figure 23: Nutrition-sensitive local budget allocations and expenditures 2014/15–2015/16 (excluding water supply infrastructure)



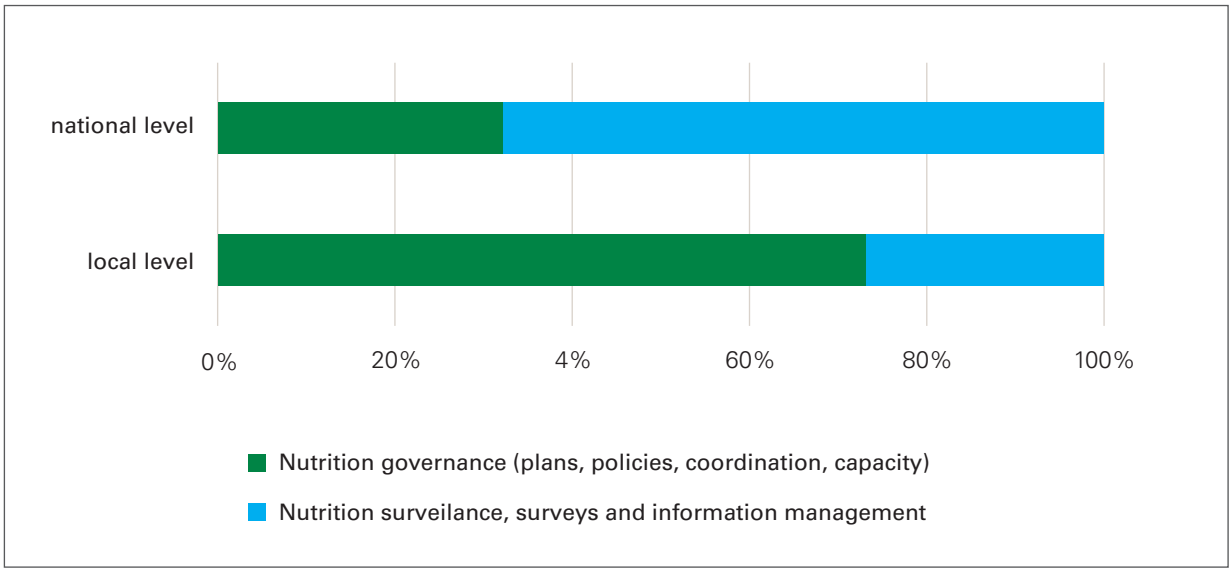
Source: PER data set. Data is for both years, combined.

Nutrition-enabling environment

Allocations and expenditures in respect of the nutrition-enabling environment are focused on nutrition governance at the local level (where it constitutes over 73 per cent of enabling environment spending). At the national level, enabling environment expenditures focus on nutrition surveillance, surveys, and information management (68 per cent).

The NMNAP costing outlines expenditure on nutrition surveillance, surveys and information management as double that of nutrition governance. At the local level, nutrition

Figure 24: Nutrition-enabling environment allocations, 2014/15–2015/16



Source: PER data set. Data is for both years, combined.

Key findings:

- More than 95 per cent of allocations and expenditures from local and national budgets pay for nutrition-sensitive interventions. This is consistent with NMNAP which proposes only 2 per cent of spending for nutrition-specific interventions.
- Nutrition-specific: In 2014/15 and 2015/16, 65 per cent of nutrition-specific interventions were for MIYCAN promotion, with 29 per cent for prevention and management of micronutrients deficiencies. IMAM took 5 per cent. ODA provided most finance for MIYCAN promotion (77 per cent) and IMAM (89 per cent).
- Nutrition-sensitive at the national level: This is predominantly WASH, health and social protection. Education is absent for lack of data, and social protection is primarily World Bank-financed TASAF cash transfers.
- Nutrition-sensitive at the local level: This is more mixed. WASH is again the dominant area of spending, but education nutrition-sensitive spending is higher than expected at more than 20 per cent (the NMNAP expects only 8 per cent) while health is at 8 per cent where the NMNAP expects 30 per cent.
- Enabling environment: Spending at the national level is 68 per cent on nutrition surveillance, surveys and information management; at the local level, spending on nutrition governance is 73 per cent.

Links to relevant recommendations:

- R1 (to MoFP, MDAs and LGAs): Address the adequacy of budgets for nutrition
- R7 (to MoFP, PO-RALG): Improve the financial management to better monitor nutrition spending

governance spending is more than double spending on nutrition surveillance, surveys and information management. This may result from DNuOs being relatively new in their positions and therefore likely little focus on nutrition surveillance until recently at the district level.

4.1.8 Estimation of the financing gap for the NNS and the NMNAP

Financing gaps can be developed for broad areas where there are relevant norms, or for those specific things which can be costed. In the first category, as indicated at section 4.2.1, analysis by the World Bank and others estimates that reducing the number of stunted under-5 children by 40 per cent will cost approximately an additional US$8.50 per child under-5 per year. This global target must be adjusted to suit the circumstances of each country. Unadjusted, it suggests that spending per child under-5 in 2015/16 was US$0.70, a deficit of US$7.80 per child under-5. When multiplied by the estimated number of under-5 children in 2015/16 (7.9 million) gives a financing gap of US$61.62 million.

This is interesting, but in our view not helpful since it is not customized to Tanzania. A manageable approach would be to carry out an up-to-date costing of only nutrition-specific and enabling environment interventions as set out in the NMNAP. This means the nutrition-specific focus areas of IYCF; micronutrient deficiencies; managing maternal and child

malnutrition; and DRNCDs; and the elements of coordination/M&E. The summarized costing of nutrition in the national FYDP 2016/17–2020/21 would serve as a guide, but on its own it is not sufficient to effectively monitor nutrition expenditures. An expansion of the costing to incorporate nutrition-sensitive expenditures would render the exercise unmanageable. That said, it would be possible to make reference to any nutrition-sensitive sectoral costings or financing gap calculations that exist.

4.2 Budget process and performance for nutrition

4.2.1 National level

Nutrition is emphasized in key documents at the national level and is separately identified in the current FYDP as indicated above. At the national level, nutrition budgets processes conform to the wider national budget process described above and set out at Annex E, although there are some additional features. For instance, institutionally, MDAs with nutrition-related expenditures have nutrition focal points who communicate with and support TFNC. However, nationally developed directives on budgeting for nutrition are primarily focused on the subnational level which is responsible for the majority of nutrition-related spending and where nutrition activities take place.

Consequently, national budget guidelines require MDAs, RASs and LGAs that implement specific and sensitive nutrition interventions to allocate resources for interventions in accordance with the NNS/NMNAP and the implementation plan. LGAs are also called on to ensure a functioning Council Multisectoral Nutrition Steering Committee and submit quarterly performance reports to PO-RALG for consolidation, and to prepare and implement a comprehensive nutrition programmes which will enable provision of school meals to all students in day primary and secondary schools. RASs and LGAs are also called on to direct resources towards construction, rehabilitation, maintenance and equipping of social and economic infrastructure, especially in education, water, health, agriculture, livestock, fisheries and roads sectors in line with national standards; and to continue to strengthen coordination and attainment of targets set for food crop production with special emphasis on the investment projects under Southern Agricultural Growth Corridor of Tanzania and Tanzania Agriculture and Food Security Investment Plan. Some ministries set out sectoral budget guidelines that affect nutrition and give direction to both national and local levels. In this respect, the MoHSW through the CCHP provides guidelines on the proportion of total health budget to be allocated towards different types of health services, including nutrition services. This is elaborated at section 4.2.2.

Two additional national guidelines relate directly to budgeting for nutrition. The PMO prepared guidelines for planning and budgeting for nutrition (PMO 2012). They discuss nutrition challenges and interventions to address them. However, they do not provide a template or a tool to plan and budget for nutrition. Also, in 2016 PO-RALG issued instructions to RASs setting out minimum amounts to be allocated to nutrition-specific and enabling environment activities in the budgets of all regions and councils (PO-RALG 2016) and discussed in the following sections.

Reporting and accountability:

National-level MDAs with nutrition responsibilities report periodically to the HLSCN. Also, as indicated above, MDAs that implement specific and sensitive nutrition interventions are required to allocate resources for interventions in accordance with the NNS/NMNAP and the implementation plan. One of the budget scrutiny criteria in the budget formulation process is to ensure that budgets

conform to these guidelines. All national-level MDAs submit financial information to MoFP through Epicor – Annex E.

At the national level, some of the major nutrition-sensitive activities such as TASAF are financed by IFIs or development partners. Many of these projects and programmes have their own internal reporting and performance assessment processes which strengthen accountability at the same time as they place additional burdens on the government.

Key accountability and control mechanisms include internal and external audit, but they are not nutrition-specific and generally not performance-oriented. All MDAs have internal audit units, which are overseen by the internal auditor general. External audit reports are produced in a timely manner. External audit was rated a "B" in the 2017 PEFA for its scope, standards, timeliness and effectiveness of follow-up.

4.2.2 Local level

Use of budget guidelines:

At the level of LGAs and regions, allocation to nutrition activities are governed by planning and budgeting guidelines issued by the MoFP, PO-RALG and some individual ministries, e.g., MoHSW. Specifically, budgeting guidelines in FY 2014/15 and FY 2015/16 require LGAs to budget for nutrition-specific and sensitive interventions in accordance with the NNS, and develop comprehensive nutrition plans to implement during the year. LGAs are required to ensure the functioning of a Multisectoral Nutrition Steering Committee[16] chaired by the district executive director while the DNuO constitutes the Secretariat to the Committee.

In 2016, PO-RALG issued instructions to RASs, setting out minimum amounts to be allocated in all regional and council budgets for specified eligible expenditures drawn from the NMNAP[17] (PO-RALG 2016). The expenditures include nutrition-specific interventions and investments in the enabling environment. The objective is to gradually increase this minimum allocation from TZS 500 in 2016/17 to TZS 20,000 by 2025/26. In FY 2017/18, LGAs were required to budget TZS 1,000 for each child.[18]

Regions are required to allocate TZS 10 million for each LGA within the region to carry out supervision and coordination of nutrition activities across LGAs. Additionally, from FY 2016/17 onwards, the MoH issues a detailed CCHP matrix outlining 13 priority areas[19] along with activities to guide budgeting processes of LGA health departments. Although nutrition is not a key priority and there are no specific directives on spending on nutrition-specific activities from the Health Basket Fund (HBF), 4 of the 13 priority areas make specific mention of nutrition-relevant interventions: 'prevention of NCD', 'maternal, newborn and child health', 'communicable diseases', and 'health promotion'.

Budget preparation:

The timeline for preparing nutrition budgets mirrors broader preparation of council budgets. The central government issues budgeting guidelines in September–October.

[16] The committee is constituted by representative of all nutrition-specific and sensitive departments, civil society groups, private sector and religious groups.

[17] Specifically, promotion of maternal infant and young child feeding practices, integrated management of acute malnutrition, prevention of micronutrient deficiencies, prevention of anaemia, vitamin A supplementation and deworming, and promotion of universal salt iodization.

[18] After signature of a Nutrition Compact between all regional Commissioners in the 26 regions in mainland and the Minister of State PORALG, the minimum budget allocations have been made mandatory. PORALG should now ensure that the Compact is regularly monitored and the regions are held accountable for compliance.

[19] 13 priority areas include: 1. medicines, medical equipment, medical supplies, diagnostic reagents and management system, 2. maternal, new-born and child health, 3. prevention of communicable diseases, 4. non-communicable diseases (acute and chronic respiratory diseases, diabetes mellitus, cardiovascular diseases, neoplasms/ cancers, anaemia & nutritional disorders, injuries, mental health), 5. treatment and care of other common disease of local priority, 6. environmental health and sanitation in health facilities, 7. strengthen social welfare and social protection services, 8. strengthening human resources for health and social welfare management capacity improved health services delivery, 9. strengthen organization structures and institutional management at all levels, 10. emergency preparedness and response, 11. health promotion, 12. traditional medicine and alternative healing, 13. construction, rehabilitation and planned preventive maintenance of physical infrastructure of health facilities and staff housing

A preliminary meeting is convened at the regional level in November by the PO-RALG, TFNC and the RNuO, with UNICEF support, to guide the process of developing nutrition-specific priorities. it is attended by the district medical officer, health secretary, district planning officer and selected nutrition-sensitive officials. Following this, the DNuO develops a nutrition plan[20] which is reviewed by the RNuO. However, the MoFP only issues ceilings in March and as a result, the DNuOs work on assumptions based on the previous financial year. This can result in plans that are unrealistic and only partially financed.

The DNuO submits the plan to the health secretary who incorporates it into budget submissions of the Health Department. Since the DNuO is not a core member of the CHMT, (s)he is not involved in consultations with the DPO when allocations to different departments are finalized before submitting the council's budget to the PO-RALG through the RAS.

At the same time, council strategic plans and budgets are prepared based on a bottom-up budgeting process with councillors working in their wards to produce ward level budgets. This is consolidated into a council budget and approved by the council.[21] The budgets are submitted to PO-RALG (where significant revisions are made) and then to the Parliamentary Budget Committee. After revision in accordance with changes suggested and to fit within the latest budget ceiling issued, the budget is re-submitted to PO-RALG and MoFP.

Nutrition is an increasing priority for the central government. However, it is less of a priority at the community or ward level and ultimately, for councillors approving the council budget. This can be for two reasons: other pressing and more tangible services relating to provision of infrastructure, sanitation, health and education facilities are prioritized over nutrition; and/or lack of awareness of the importance of good nutrition. Therefore, there is a disparity between priorities of technical staff at the council level and directives from the central government that have both focused on improving allocations to nutrition, and political priorities of councillors which reflect the needs of the communities they represent.

Financing of nutrition activities and adequacy of budget allocation:

Nutrition-specific activities are mainly financed from central government transfers (specifically from the HBF and health OC) and from donor interventions (see section 4.1.5). In the LGAs visited, activities most commonly funded from central government transfers included distribution of vitamin A supplements and deworming tablets, and sensitization on IYCF practices. In some cases, LGAs have received funding to convene the Nutrition Steering Committee and carry out outreach activities. Procurement of anthropometric equipment at health centres, provision of F75 and F100 tablets remain important priorities which are severely under-financed. Nutrition supervision is usually carried out jointly with health supervision activities carried out by the vaccination officer and RCHO.

Although recent initiatives from the central government (budgeting for TZS 1000 and CCHP guidelines) has brought the importance of good nutrition to the forefront, one of the key issues remains lack of funds to budget adequately based on the needs of the LGA.[22] Operating transfers from the central government are both unpredictable and barely adequate to meet the departments core mandates (explained

[20] The budget submitted by DNuO in Makete includes activity along with details on inputs and unit cost

[21] The council is constituted by representatives of every ward councillor.

[22] For instance, one of the LGAs reported that although they had budgeted for TZS 500/child in the previous FY, these funds did not come through during the FY. Another LGA reported that although there are many children identified as severely malnourished within the LGA, they do not have funds to provide necessary treatment and supplements

further in the following paragraphs). LGAs rely heavily on donors for supply of vitamin A and other nutrition supplements. LGAs without donor support have bare minimum allocations channelled towards basic supervision visits which limit the extent of nutrition activities. For instance, a budget for distribution of vitamin A supplements is rendered unusable in the absence of a donor providing vitamin A supplements. Resource constraints also affect nutrition-sensitive LGA departments which are often forced to rely on own-source revenues. There is very little consultation between the DNuO and officers from nutrition-sensitive departments during the process of budget preparation.

Given resource constraints and lack of training, the NNS and NMNAP do not guide budget preparation processes, and LGAs are unable to budget adequately for priority areas identified in these strategy documents. Even if they do, there are significant variations between submitted budgets and approved budgets. In two of the six districts visited, the Nutrition Steering Committee had never met. In another two, they met quarterly and in two others, they met once or twice a year. The Committee is used as a platform to review implementation of activities during the financial year and not as much as a platform to consult with members during budget preparation. One of the reasons for irregular meetings of the steering committee is the lack of budget to finance such meetings.[23]

Fund flow to LGAs:

Once the budget is approved, the health secretary informs the DNuO of total budget allocated. While there is limited fiscal space to carry out nutrition-related activities and significant differences between the submitted budget and approved budget, LGAs do not face delays in transfer of funds approved for nutrition-specific activities (distribution of supplements) since most of them are financed from the HBF transferred regularly every quarter.

Nutrition-sensitive activities, on the other hand, are financed from operating transfers from the central government to nutrition-sensitive departments such as agriculture, education and community development. In the face of severe delays and irregularities in transfers from the central government (United Republic of Tanzania, subnational PEFA,2016:41), LGAs' own-source revenues are sometimes used to finance operating expenses of nutrition-sensitive departments.[24] However, own-source revenues constitute only 30 per cent of LGA total revenues (United Republic of Tanzania, PEFA, 2017:56) and much spending is prescribed. For example, central government guidelines require LGAs to spend 40 per cent on development activities and 60 per cent[25] on recurrent activities. Further to this, LGAs receive numerous ad hoc guidelines issued during the financial year requiring LGAs to implement new initiatives.[26] This further draws down on existing resources-both operating transfers and own sources. As a result of these challenges and given competing priorities, nutrition-sensitive departments do not have adequate fiscal space and autonomy to promote nutrition-sensitive interventions. Their immediate priority remains to meet basic operating needs and mandate of the departments. Despite these challenges, a lot of interventions funded at the local level are nutrition-sensitive (more by default than by design), including improving agricultural produce of food crops, providing clean drinking water and sanitation facilities.

[23] DNuO from one LGA indicated that it costs approximately TZS 750,000 to convene one meeting and more to convene steering committee meeting at the regional level.

[24] Most LGAs reported that only 30–40 per cent of approved budget is executed/transferred to the LGA during the year.

[25] Although for the time period that this study covers-FY 2014/15 and 2015/16-LGAs were required to budget 60 per cent for development activities and 40 per cent for recurrent activities.

[26] One LGA reported that the Planning Office received 15 directives in FY 2016/17 requiring the district to finance these activities from own source revenues. In FY 2016/17, all LGAs were required to procure school desks in all classroom which required re-allocation of resources. Similarly, in order to budget for nutrition, the LGA has had to reduce allocation to other activities relating to HIV AIDS.

The level of consultation and coordination between Health Department and other nutrition-sensitive department varies from one LGA to another. In some cases, there is significant coordination between the DNuO, community development and health officer in carrying out sensitization activities and similarly between the agriculture and health officer. In others, the steering committee is not functional and there is very little coordination with the nutrition officer sometimes. This can be partly attributed to protocol issues given the nutrition officer is lower in rank to heads of other departments. Within the Health Department, the DNuO works with the district vaccination officer, pharmacist and the RCHO (R community health officer) to distribute nutritional supplements – vitamin A and mebendazole twice in a year (June and December). These visits are combined with other agenda relating to supervision and sensitization activities.[27] Funds for distribution are transferred from the central government to the health sector account as a part of the HBF and health OC; the DNuO requests for withdrawal of funds, which are released after approval by the Treasury and DED within a week's time from requesting for release of funds. UNICEF supplies nutrition supplements directly to the Medical Store Department for onwards transfer to health facilities. (see Figure 25)

The HBF is channelled to meet priorities and targets set out in the CCHP guidelines aimed at improving quality and access to health care. Key priorities for the Health Department relevant to provision of good nutrition include provision of medicines (constituting 33 per cent of HBF spending), immunization services, treatment of NCD. The CCHP provides guidelines on proportion of total health budget to be allocated towards different types of health services: CHMT (15–20 per cent), council hospitals (25–30 per cent), agency hospitals (10–15 per cent), health centres (15–20 per cent), dispensaries (20–25 per cent) and community health initiatives (2–5 per cent). Every spending unit has a separate budget and ceiling. Previously, funds were transferred to health care facilities through the LGA. From FY 2017/18 onwards, funds are transferred directly from the MoHSW to the health care facilities. Funds to procure medicines are transferred to the MSD which is required to procure required medicines and supply to health facilities. This is managed through the Integrated Logistics System wherein each facility's allocation is earmarked; this is managed by the MoH and by the DMO at the LGA level. Figure 25 and Figure 26 illustrate the flow of funds and medicines to health facilities.

Most LGAs visited remarked that the direct transfer of funds from MoFP to health facilities will improve efficiency of spending since first, it will now be fully spent on expenses of the health facilities without any re-allocation at the LGA level; and second, it will improve timeliness of transfers. However, health facilities will need training on managing and reporting expenditure.

Challenges in budget execution:

Budget execution challenges are demonstrated in section 4.1.4. Some of the potential reasons behind the issues faced by LGAs during the financial year include:

- GoT does not provide LGAs with a disbursement or transfer schedule at the beginning of the FY (United Republic of Tanzania, subnational PEFA,2016:39). There are some sector-specific guidelines (e.g.s CCHP guidelines for health) but there are no overarching guidelines relating to timeline for transfers and priorities making it challenging for LGAs to predict flow of funds.

[27] Most nutrition officers remarked that they usually work closely with vaccination and health officer to cover all wards within the LGA. They divide up the wards to be covered among themselves. Supervision and sensitization relate to infant and child health feeding practices, prevention of NCD, assisting health workers with using anthropometric equipment along with broader health supervision visits.

Figure 25: Flow of funds to health facilities

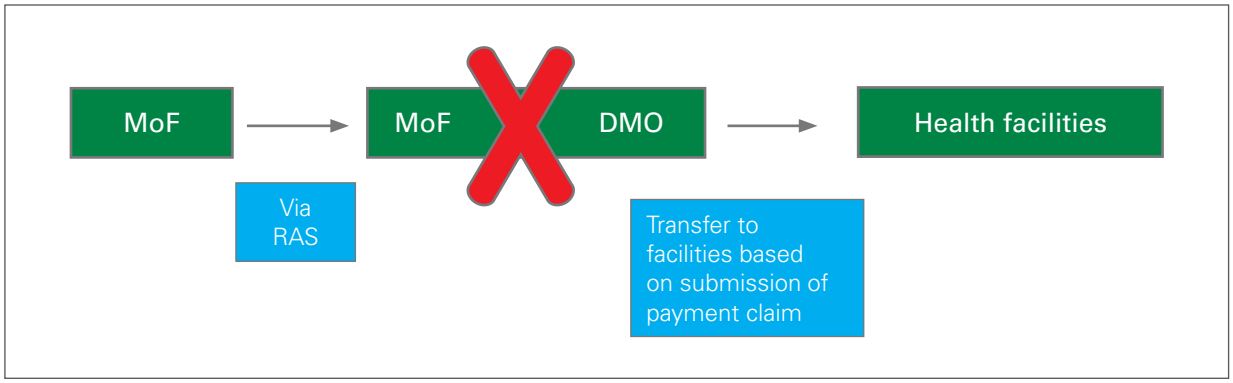
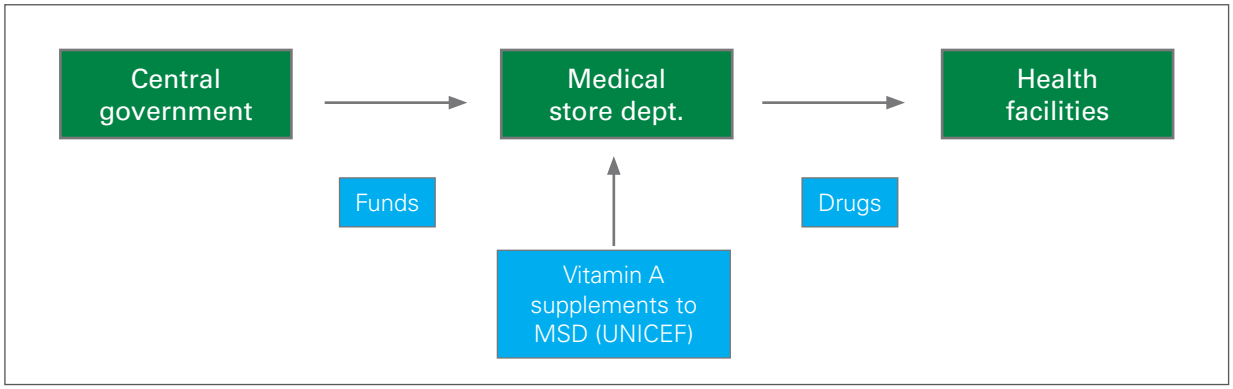


Figure 26: Supply of medicines to health facilities



Source: Authors' adaptation based on key informant interviews

- Apart from the HBF, there is uncertainty around magnitude and timing of transfers especially relating to operating transfers.
- Sector officials in LGAs were largely unaware of allocation formulas used as the basis for allocation of recurrent grants to each LGA.
- There is ambiguity around how programme funds should be re-allocated in the event of unavailability of funds allocated by the central government and on re-allocating to finance additional priorities to be implemented during the financial year.
- LGAs receive multiple spending directives as priorities change during the financial year. As a result, plans and budget formulated at the beginning of the year cannot be implemented as planned.
- All LGAs reported that they can spend all funds received LGAs account given the small scale of transfers; reports indicate a low execution rate, but this is owing to disparities between the approved budget and funds released by the Ministry of Finance (MoF). In most LGAs visited, only 30–40 per cent of allocations were transferred in the previous year and in some instances, funds were transferred only once in six months.
- Specifically relating to nutrition-specific interventions, the most critical issue relates to lack of fiscal space resulting in unavailability of key medicines and supplies in health facilities.
- The CCHP matrix introduced in FY 2016/17 sets out clearer priority areas along with activities. However, it runs the

risk of prescribing specific proportions of expenditure to different health services without regard to the different needs of LGAs. For instance, some LGAs would prefer to invest more than 5 per cent in community health initiatives and a lesser proportion to dispensaries especially if donors are already supporting these facilities.

In relation to nutrition-sensitive interventions, there is a clear commitment to improving nutrition standards. However, current levels of funding barely enable departments to meet their core mandate.

Reporting and accountability:

Quarterly and annual expenditure reports can be generated through Epicor both at LGAs and by the PO-RALG. However, these reports do not feed into the planning processes in the following financial year. This can be attributed to ad hoc spending during the year which means that priorities change from one year to another. For instance, in 2016/17, a majority of expenditure was on procuring school desks as this was a priority for the central government. However, this did not guide allocations in 2017/18.

Box 8: IT systems at LGA level

IT systems at the LGA level

PlanRep is used at the national and LGA level to prepare annual budgets (both revenue forecasts and budget allocation) and MTEFs. Each spending unit is required to prepare their budgets on PlanRep and submit it to the MoFP or PO-RALG in the case of LGAs. This was introduced from FY 2013/14 onwards.

Approved budgets are uploaded to Epicor 9.0, GoT's financial management information system. Each spending unit is required to manage spending and report on expenditure through Epicor. Quarterly and annual expenditure reports can be run on the Epicor. The PO-RALG can access every LGA's expenditure reports. In theory, the system is integrated with systems across all LGAs. A small number of LGAs do not have Epicor at all. They are mostly LGAs which have recently been established.

The financial statements reviewed by the National Audit Office may be prepared using Epicor data, but they are actually prepared in MS Word. Hence, it is perfectly possible for almost all LGAs to have submitted financial statements for audit in a timely manner (as is the case), while at the same time Epicor data submitted to PO-RALG may not be up-to-date.

Expenditure reports can be extracted from Epicor at the LGA level. However, PO-RALG was unable to produce a consolidated execution report for all LGAs, presumably because they do not have a complete set, or because quality issues for some submissions are unresolved.

The PlanRep was revised in 2017 to include nutrition as a cost centre. The nutrition priorities in the PlanRep are in line with the NMNAP. Inclusion of a nutrition cost in PlanRep it expected to make local government nutrition spending analysis much easier from FY 2018/19.

Source: Authors

Key findings:

- Nutrition budgets are not prioritized at the local level because of resource constraints and lack of awareness amongst councillors; and DNuO does not have the position/authority to make the nutrition budget case. NNS/NMNAP goals cannot be pursued effectively.
- Nutrition Steering Committees meet irregularly or not at all, and do not focus on nutrition budget review or future budget planning.
- DNuO has little influence on nutrition-sensitive budgets outside health.
- Transfers from central government are unpredictable both in amount and timing, adversely affecting planning; some LGAs reported receiving only 30–40 per cent of OC transfers in 2015/16; LGAs report that they spend all funds received – shortfalls in execution arise from short releases.
- Epicor is still unable to produce LGA financial statements which are produced in MSWord.
- Epicor/PO-RALG is not able to produce consolidated LGA financial reports which would enable a nationwide view of nutrition spending.
- From 2017/18 MOFP will transfer funds directly to health facilities, and this is expected to improve health sector nutrition spending.
- PlanRep was revised in 2017 to introduce nutrition as a Cost Centre which is expected to make nutrition-specific reporting more effective.

Links to relevant recommendations:

- R2 (to MOFP, PORALG, all implementing agencies) Better budget management and efficiency
- R5 (to PO-RALG; RAS; LGAs) Strengthen the nutrition-enabling environment at LGA level
- R6 (to PO RALG, LGAs, UNICEF, Development Partners) Improve sensitization at the community level
- R7 (to MoFP, PO-RALG) Improve the financial management to better monitor nutrition spending

The DNuO is required to report quarterly to the CHMT and to the RNuO on implementation of activities. Expenditure on nutrition-specific activities relating to distribution of nutrition supplements is recorded in Epicor. However, it has not been possible to distinguish expenditure since nutrition was not a separate cost centre but embedded within the Health Department. Spending on nutrition activities can be identified if Epicor expenditure reports are merged with activities listed in MTEF (extracted from PlanRep).

Data collected through the DHIS are aggregated at the regional level. This makes it impossible for LGAs to track SAM and MAM cases by wards. As a result, LGAs are unable to identify regions within LGA that require more supplements and outreach services.

Health workers have received training in using anthropometric equipment in the last two years resulting in better quality data. Also, the technology has resulted in more cases being recorded over this time period and should

not be taken to mean that there is an actual increase in SAM and MAM cases.

4.3 Technical efficiency and equity

4.3.1 Technical efficiency

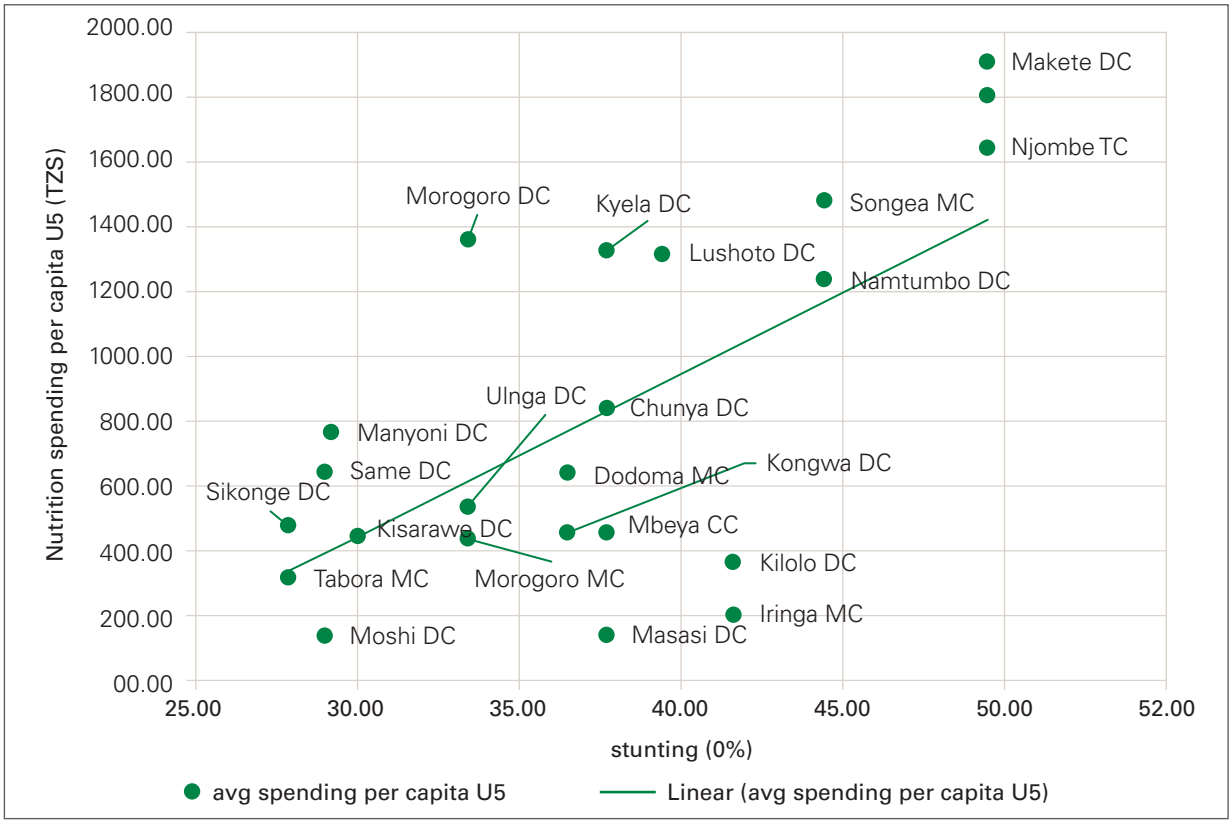
The inception mission confirmed that the data required to look at relative cost efficiencies (including accurate SAM treatment numbers, and sufficiently disaggregated expenditure data) is not readily available. Both of these will be required in order to carry out reviews in future years, and it is recommended that RNuOs and DNuOs are issued guidance from MoHSW or TFNC and the necessary support to gather this data on a regular basis. Analysis of technical efficiency can also be supported by data generated through the six-monthly bottleneck analysis now being carried out.

Nonetheless, the report comments on the shortcomings of the enabling environment at the LGA level, which include the infrequent meetings of multisectoral nutrition committees. It is likely that technical efficiency at the council level could be enhanced through a regular and focused review of nutrition results by this committee.

4.3.2 Equity

A complete benefit incidence analysis is beyond the scope of this PER. Nonetheless in order to generate preliminary insights into equity in nutrition spending, nutrition spending data from the 22-district core sample is plotted against proportions of stunted children in those districts. Figure 27 plots the proportion of stunted children against nutrition spending per child under the age of 5 years.

Figure 27: Proportion of stunted children plotted against nutrition spending per child under-5



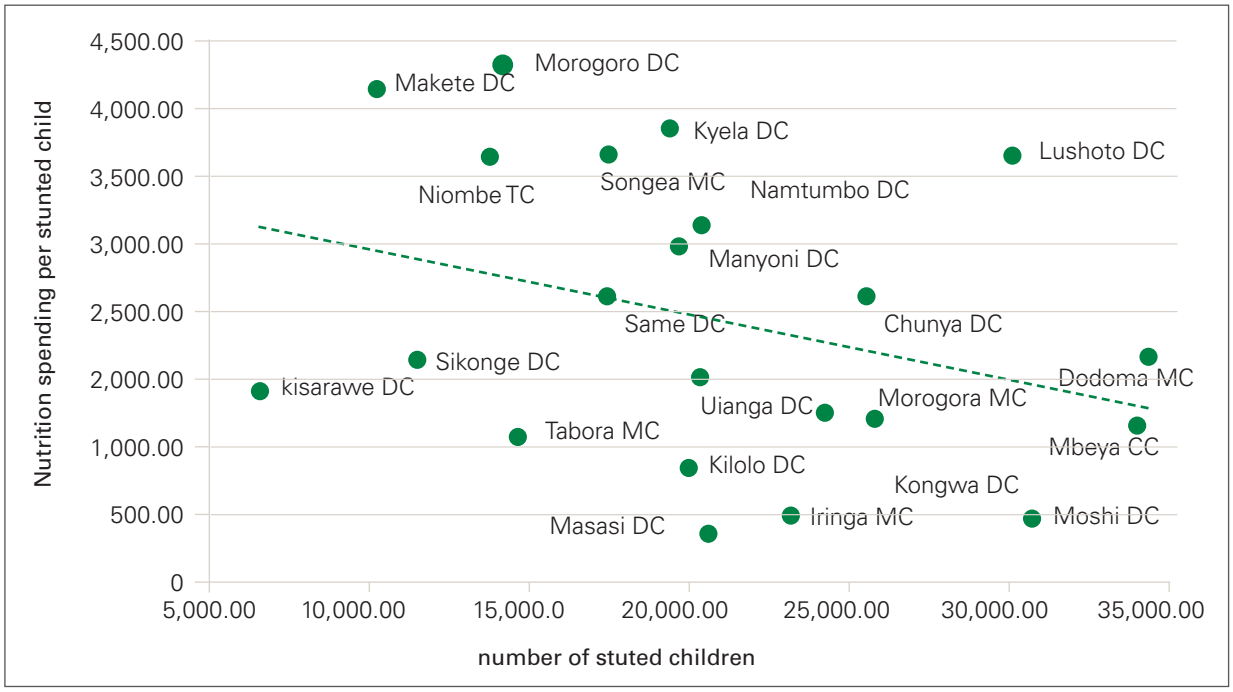
Source: PER data set, DHS 2016. Spending is calculated as average of 2015 and 2016; Only nutrition-specific interventions and enabling environment are included in spending, nutrition-sensitive is excluded. DHS does not provide stunting by LGA. It is aggregated at region level. Stunting value for the region is used as a proxy for stunting proportion in an LGA

In Figure 27, most values are clustered in the lower half of the graph. This indicates that, irrespective of the stunting proportion, nutrition spending per child under-5 is not very high, with only 7 of 22 LGAs spending more than TZS 1000 per capita under-5. Spending appears to increase broadly with stunting levels; both Makete DC and Njombe TC have a high stunting rate and the highest nutrition spending per child. At least in Makete, this can be attributed to donor interventions.

Figure 28 considers numbers of stunted children, rather than the proportion of stunted children. The graph indicates that there is no correlation between the number of stunted children and the nutrition spending per stunted child. For instance, many LGAs with a relatively high number of stunted children (right side of the graph) spend lower amounts on nutrition (below average). Further, Moshi DC has one of the highest number of stunted children and yet one of the lowest nutrition spending per stunted child.

The NMNAP specifically takes equity (including gender sensitivity) into consideration as a part of its priority targeting. Adolescents are included as a key target group but were often neglected in previous nutrition programmes. Both women and men are targeted with different interventions (or sometimes the same – such as SBCC), and the poor and most marginalized should be targeted first with key interventions as their nutritional status is often worse than other groups. As part of efforts to gather nutrition information that is used by communities, government and partners for evidence-based decisions and action, the following regular information is planned to be collected to support evidence-based targeting and to address inequity: i) the situation of nutrition, ii) the geographical distribution of malnutrition, iii) the key bottlenecks to the coverage of nutrition interventions.

Figure 28: Number of stunted children plotted against nutrition spending per child under-5



Source: PER data set, DHS 2016.

Notes: X axis is average of number of stunted children (2015 and 2016); Number of stunted children is calculated based on stunting proportion multiplied by under-5 population. Y axis is calculated based on nutrition (specific and EE) expenditure and number of stunted children. Caveat: stunting figures for LGAs is a proxy based on stunting figures for the region the LGA falls under.

Recent diagnostic studies of public financial management in Tanzania have raised further issues relevant to the analysis of equity in LGAs. For example

- An ODI study (ODI, 2014) observed significant inequities among LGAs particularly in respect of salaries and staffing. LGA revenues are dominated by salary transfers (PE) which make up an increasing share of total transfers to LGAs. The current system of staff allocations has only addressed the inequities to a very limited extent. This is because staff are not retained in targeted "hard-to-reach" LGAs and the current system provides no incentive for deployment of staff to the most needed areas. The recent PEFA assessment notes that "in recent years, priority in new recruitments has been given to education and health staff. However, the resulting allocation is essentially historically-based, in the sense that the majority of the allocation is determined by the number of posts, and no specific priority is given to LGAs with greater staff shortages" (MoFP, 2017). Anecdotal evidence suggests that staff numbers may be a driver of nutrition inequities; community workers do not receive hard-to-reach allowances except in districts with donor interventions aimed at reducing intra-LGA inequity. However, coverage of donor-funded top-ups is not nationwide: Sumbawanga is a district with some of the highest stunting rates and yet receives very little support from donors. Although some DNuOs have made an effort to budget for outreach activities, these are reportedly cut during the budget approval process.
- The 2017 PEFA observes that there is still no transparent and accountable formula for financial transfers to LGAs, but rather transfers are based on administratively determined norms, which since 2013/14 have been adopted each year in a relatively ad hoc manner. With LGA reliance on transfers from central government (which accounted for 70 per cent of local government revenues in FY 2015/16 (MoFP, 2017)), the fact that these are not equity-sensitive is likely to have ramifications for the availability of funding for nutrition spending at the local level, particularly in those localities where own-source revenues are scarce.

Key findings:

- SAM treatment data and other key nutrition data (i.e., on women and children reached with preventive nutrition interventions) are not collected and collated.
- Nutrition spending per child in LGAs does increase broadly with stunting levels (proportion of malnourished children) but not with absolute numbers of children suffering from malnutrition.
- The NMNAP takes equity into account on several levels.
- There is significant, historically-based, budget inequity between LGAs particularly in the area of salaries and staffing.
- LGA transfers are still made in an ad hoc manner without regard to variations in need.

Links to relevant recommendations:

- R3 (To MoFP, PO-RALG) Improve equity in nutrition (and in LGAs)
- R9 (to HLSCN, MoHSW and TFNC) Collect and collate nutrition data

Chapter 5 Conclusions

5.1.1 Limitations of analysis pertinent to these conclusions

Assessment of nutrition expenditures has proved difficult as a result of the non-availability or poor quality of nutrition financial data. These limitations are widely referenced throughout the text. They arise in part because nutrition is multisectoral in nature, and the collection of financial data across several ministries is complex. They also arise because most nutrition spending is at the LGA level, which is where financial management systems are least well developed. However, the analysis has also suffered from generic challenges faced in public financial management and financial reporting in Tanzania, many of which are noted in reports of the National Audit Office, the 2017 PEFA, the 2016 subnational PEFA and earlier diagnostics. In saying this, the PER team acknowledges the PFM reform efforts being made by GoT, and the PFM Plan of Action.

An additional data challenge, relevant mostly for cross-sectoral analysis, is that budget execution reports from Epicor do not indicate the activities and objective identified in the MTEF against which an expenditure is made; this makes it challenging to track cross-sectoral expenditure.

The assessment of nutrition expenditure is further limited where responses to requests for financial information from development partners have been incomplete. This is especially important because the sector receives external support in excess of 40 per cent of total spending.

5.1.2 Conclusions

Clear progress has been made in nutrition in the last two and a half decades, but there is still a long way to go. The rate of stunting among under-5 children has dropped significantly since 2010 but underweight has only declined marginally during the same period. Over half of under-5 children still suffer from anaemia. Among women of reproductive age, levels of underweight have stagnated, while the percentage of overweight has dramatically increased. Rates of anaemia have also stagnated. For all of these figures, there are striking differences between regions in prevalence rates. Inequities in child nutrition are also evident with children in the lowest household wealth quintile recording stunting levels twice as high (40 per cent) as for children from the highest wealth quintile (19 per cent).

A comprehensive costed policy document (NMNAP) has been developed and adopted.

Nutrition is a priority for the central government and technical staff at the council level, but not always for decision makers at the council level who face many competing demands for funding. Some of these decision makers are not fully briefed on

NMNAP and the critical importance of nutrition spending. One of the reasons why councillors do not prioritize nutrition (apart from lack of fiscal space) is that communities do not prioritize nutrition due to lack of awareness. So, there is not much political traction – nutrition will not win them votes.

The adequacy and effective operation of nutrition budgets are hampered by national-level challenges in PFM: Stagnation in the levels of tax collection curbs the development of fiscal space needed for nutrition; also, the unreliability of budgets demonstrated in the 2017 PEFA together with cash rationing represent a challenge for all service delivery, not just nutrition.

The nutrition-enabling environment at the LGA level requires strengthening. In particular:

- Multisectoral committees do not meet regularly. When they do meet, they do not necessarily monitor progress against the NNS/NMNAP – a key role.
- The DNuO is not influential at the district. She/he should be full member of CHMT, and a fully/partly trained nutritionist, rather than reassigned from health.
- Key personnel are not fully sensitized on nutrition imperatives and NMNAP.

The DNuO currently puts together a nutrition workplan without a ceiling; more broadly, ceilings are issued much later in the process of budget preparation which undermines the planning process at the LGA level. In all LGAs visited, unless there are other donor interventions, the only nutrition-specific & EE activities financed by government include distribution of vitamin A supplements, mebendazole, sensitization activities and Nutrition Steering Committee meetings (in about half of the LGAs visited).

Our assessment of nutrition expenditures is based on assumptions and estimates to account for data limitations which include: the absence of data from some central ministries, particularly Education; incomplete information on off-budget grants; very patchy or absent data for LGAs; the total absence of financial information for 52 LGAs; and the difficulties of linking LGAs' Epicor/IFMIS budget lines to MTEF activities. Nonetheless:

- **Actual spending on nutrition in LGAs is estimated as 56.8 per cent of the total in 2014/15 and 54.5 per cent in 2015/16.** 2015/16 needs careful interpretation because government funding from own sources nutrition fell sharply, but central government spending as a whole rose because of the commencement of TASAF, a major cash transfers programme. It is difficult to compare this finding with years 2011/12 to 2013/14 reported in the 2014 PER because of the different methodologies involved. However, this is an increase on the proportion indicated in the UNICEF Nutrition Budget Briefs (UNICEF, 2016) which calculated that districts and municipalities accounted for 52 per cent of all nutrition expenditures in the period 2011/12 to 2014/15.
- **Nutrition expenditure is estimated to have fallen from 4.5 per cent of total government expenditure in 2014/15 to 3.8 per cent in 2015/16.** This fall is a combined result of a 5 per cent increase in nominal nutrition expenditures highlighted above, against a 29 per cent increase in total government expenditure (mostly recurrent).

The vast majority (over 95 per cent) of allocations and expenditures go towards nutrition-sensitive interventions, which seek to address the underlying causes of malnutrition, across a range of sectors. A much smaller share of reported allocations (2 per cent) directly address malnutrition through nutrition-specific approaches, and a further 2 per cent of funds support the governance and policy processes around nutrition.

Chapter 6 Recommendations

This section presents recommendations which are made in the light of the evidence presented above. These were discussed with the PER steering committee in July 2018, and the Plan of Action which was subsequently agreed is presented in Annex G.

R1. (to MoFP, MDAs and LGAs) Address the adequacy of budgets for nutrition

Rationale: There are many instances throughout this report where critical nutrition plans have not been carried out as a result of resource constraints. The Government of Tanzania plans to significantly increase nutrition-specific spending at the LGA level, and this is welcomed. The competing needs of all sectors are recognized. However, dramatic improvements in nutrition funding are needed to meet international benchmarks, and nutrition interventions make excellent investments.

Implementation: MoFP will implement the PFM Action Plan; mobilize additional revenues to reach at least regional averages and allocate a part to nutrition interventions; and ensure that, where possible, LGAs and MDAs also maximize their revenue-raising potential. The major task falls to the MoFP, but development partners and UNICEF may be able to support the process with relevant analyses of fiscal space availability and sectoral needs.

R2. (to MoFP, PO-RALG, all implementing agencies) Better budget management and efficiency

Rationale: Better budget management and efficiency improvement is critical to securing better nutrition outcomes. The PEFA noted that the PFM system faces challenges in terms of arrears and predictability in availability of funds. All affect nutrition outcomes. They are closely linked and require a central and multisectoral response which is indicated in the PFM Action Plan.

Implementation: Recommendations and programmes already exist in the PFM Action Plan whose first three strategic objectives are: for improved macroeconomic management to provide the basis for a credible budget; to allocate resources efficiently on a medium-term basis in alignment with national priorities (which include nutrition); and for the budget to be executed as planned with timely and accurate reporting. These are major tasks of PO-RALG and the MoFP which require realistic budgeting and a new approach to cash rationing. It is incumbent upon MDAs and LGAs to engage with the process fully, ensure that the sectoral and subnational viewpoints are considered, and to support agreed initiatives.

R3. (to MoFP, PO-RALG) Improve equity in nutrition (and in LGAs)

Rationale: LGA transfers are still made in an ad hoc and mostly incremental manner without regard to variations in need, and budgets for salaries and staffing are particularly skewed for mostly historical reasons. Also, inequities exist specifically within nutrition: spending per child in LGAs does increase broadly with stunting levels (proportion of malnourished children) but not with absolute numbers of children suffering from malnutrition. The good news is that the NMNAP takes equity into account on several levels.

Implementation: The task is primarily for MoFP and PO-RALG to correct the high-level inequities and to overcome the institutional and political challenges involved. At present, the PFM Action Plan does not address LGA equity issues, and this omission must be addressed in any revision. Consideration can be given to a supplementary health/nutrition grant for those LGAs with high numbers of children or adults suffering from malnutrition, and such grants can be adjusted as data is improved.

R4. (to MoFP, PO-RALG) Further incentivize nutrition expenditures

Rationale: The Government of Tanzania currently incentivizes nutrition expenditures on the mainland through requiring that there should be a budgetary allocation in each council of TZS 500 per year for each child under-5, for 2017/18–2018/2019 (and rising in future years); and that regions should allocate TZS 5,000,000 per council. Nutrition expenditures could be further strengthened in two ways: firstly, by making these increases mandatory and monitoring to ensure effective compliance; and secondly, by awarding protected status to nutrition-specific and nutrition-enabling environment expenditures.

Implementation: Nutrition-specific spending has now been made mandatory, but it must also be accountable. The PO-RALG review of submissions (or potentially the NAO audit process) will be required to verify. MoFP approval will be required for any national-level nutrition allocations to be awarded protected status. The exact allocations would need to be specified. Finally, MoFP might consider a matching grant to encourage key nutrition expenditures from own-source funds.

R5. (to PO-RALG, RAS, LGAs) Strengthen the nutrition-enabling environment at LGA level

Rationale: Most nutrition expenditures are undertaken at LGA level, but the enabling environment for nutrition at LGA level is not strong. Nutrition committees do not meet regularly, and in many districts not at all. When they do meet, they do not necessarily monitor progress against the NNS/NMNAP. The DNuO is not influential at the district. She/he should be full member of CHMT, and a fully/partly trained nutritionist, rather than a reassigned health officer. Finally, key personnel are not fully sensitized on nutrition imperatives and NMNAP.

Implementation: Ensure that multisectoral nutrition committees meet regularly and visibly monitor progress against the NMNAP as part of the revision of TORs. A directive from PO-RALG to that effect may have some influence. Training DNuOs in nutrition may be attractive to some development partners; however, ensuring that DNuOs are full members of the CHMT will require PO-RALG authorization; sensitization of key personnel (DHO, responsible sector staff, council chair, council members) on nutrition imperatives and NMNAP is a task for TNFC, and one which partners may again be willing to support.

R6. (to PO-RALG, LGAs, UNICEF, development partners) Improve sensitization at the community level

Rationale: One of the reasons that councillors do not prioritize nutrition (apart from lack of fiscal space) is that communities do not prioritize nutrition due to lack of awareness. So, there is not much political traction – nutrition will not win votes.

Implementation: There is a need for the government and development partners to improve sensitization, and to find new channels of communication, etc. For instance, Southern Highlands regions are among the biggest producers of food crops in mainland, yet are among the regions with the highest stunting rates among children under-5 years of age.

R7. (to MoFP, PO-RALG) Improve the financial management to better monitor nutrition spending

Rationale: A major limitation of this exercise has been the incompleteness of the underlying financial data and the lack of interconnected financial systems. The challenges faced include lack of data; poor quality of data; and lack of linkages between financial documents and/or systems. Many of these limitations have been recognized in National Audit Office reports, other diagnostics and in PFMRP V. They are particularly severe at the LGA level. The introduction of a nutrition cost centre is welcomed but is not a panacea. It will need proper introduction if it is to be widely used in nutrition-relevant ministries, and it may not easily capture nutrition-sensitive activities outside the health sector.

Implementation: Ensure that, where possible, donor-financed programmes to support nutrition at the subnational level include a governance component to support financial management initiatives; monitor and maximize the use of the Nutrition Cost Centre; support PFM Action Plan Strategic Objective 3 for the budget to be executed as planned with timely and accurate reporting. Strengthen the budget monitoring capacity of TFNC and agree their role in monitoring the recommendations of this PER; re-emphasize role of HLSCN in nutrition budget monitoring.

Review and if needed, modify the mechanisms for reporting and accountability for nutrition budgets, spending and results including the nutrition budget/performance roles of DNuO; RNuO; RAS; PO-RALG; and MDAs. Review and, if needed, modify the mechanisms for reporting and accountability for nutrition budgets, spending and results including the nutrition budget/performance roles of DNuO; RNuO; RAS; PO-RALG; and MDAs. Finally, plan for a new nutrition PER in 2020 to cover 2016/17; 2017/18 and 2018/19. This PER should build on the present one with more in-depth efficiency and effectiveness analysis, and could also seek to capture costs associated with treatment of overnutrition. This could draw on data from the bottleneck analysis which reviews barriers to nutrition outcomes (related to the availability of inputs).

R8. (to HLSCN) Establish a cross-sectoral financing mechanism for nutrition

Rationale: Coordination and monitoring are always a problem for cross-sectoral budgets.

Implementation: With time, GoT (or RGZ) may wish to explore possibilities for devising a cross-sectoral financing mechanism for nutrition. This could be in the form of a converged budget programme for nutrition, under which multiple agencies can bid for funds; or budget programmes can remain under the purview of a single MDA, but with

more formalized arrangements to enable other MDAs to contribute to how those funds are implemented and managed. This can be done using the Common Results, resources and Accountability Framework of the NMNAP.

R9. (to HLSCN, MoHSW and TFNC) Routinely collect and collate nutrition data

There is a clear need to routinely collect and collate data on acute malnutrition, chronic malnutrition and NCDs, to inform planning and budgeting and provide clarity on equity and efficiency issues. RNuOs and DNuOs should be provided with the necessary guidance (from MoHSW and/or TFNC) and resources to collect and collate nutrition data. This should be standard disaggregated information across local governments in the country. The information should be in line with the NMNAP and the national data information system. Where appropriate, this should make use of data-collection channels established for the nutrition bottleneck analysis.

R10. (to development partners) Adhere to recent PO-RALG guidelines on reporting on nutrition allocations and expenditures to local governments

Rationale: Reporting of nutrition ODA in Tanzania is fragmented and incomplete. This was evidenced by the need to issue a reporting template to development partners in order to compile for this PER. Local governments require accurate and timely information on ODA to ensure their medium-term expenditure frameworks (MTEFs) are comprehensive and represent the most efficient and effective use of scarce resources. Donor reporting should be systematic and harmonized to meet this need, while also limiting the administrative burden placed on development partners.

Implementation: PO-RALG has recently issued a directive to development partners concerning the timely reporting on ODA allocations and expenditures to local governments. Development partners should aim to meet this directive in a timely manner. These reports should be compiled by PO-RALG and made available for other analyses as required (including future PERs).

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Glossary of key public finance management terminology

Absorption	The capacity of the sector/ institution to spend and use effectively budgetary provisions. Spending as a percentage of funds received is referred to as absorption rate
Arrears	Outstanding payment obligations that the government has failed to discharge in a reasonable period of time. They can arise on any expenditure item, including wages, debt service, transfers and goods and services
Budget	A comprehensive statement of government financial plans including expenditures, revenues, deficit or surplus and debt. The budget is the government's main economic policy document, indicating how the government plans to use public financial resources to meet policy goals
Budget allocation	The maximum amount the government agency or organization is authorized to spend in a given financial year
Budget classification	A normative framework for the day-to-day administration and monitoring of budget execution, policy formulation and analysis, ensuring accountability, providing information to parliament and the public, and creating the basis for budget authorization
Budget cycle	The major events or stages in making decisions about the budget, and implementing and assessing those decisions, encompassing formulation, approval, implementation and oversight
Budget execution	Budget execution is the phase where resources are used to implement policies incorporated in the budget The budget execution rate is defined as outturns / actual expenditure as a percentage of the approved budget allocation. It is also sometimes referred to as budget credibility which is similarly defined as the degree of deviation between planned and actual spending over a specified period (usually 12 months)
Budget formulation	The processes for preparing a government's budget, from preliminary analyses and forecasts, through submission of budget requests by ministries and other government bodies and the review and decision of the executive, to its official presentation to the legislature
Capital expenditure	Investments in assets that will last for more than a year, such as vehicles; repair and maintenance expense for buildings and roads
Decentralization	The transfer of responsibility from central ministries to field offices giving them more managerial decision authority managerial discretion
Economic classification	The classification of expenditures (or expenses) and the acquisition/disposal of assets into economic categories, which emphasis the economic nature of the transaction (salaries, interest, transfer, etc.)
Fiscal decentralization	The assignment of revenues, as well as transfer of resources and some degree of budgetary autonomy, to subnational authorities

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Functional classification	The classification of expenditure (as well as expense) transactions and acquisitions/disposals of financial assets for policy purpose, according to the purpose for which transactions are undertaken The standard Classification of Function of the Government system, established by the United Nations, is aimed at facilitating international comparisons and preparing income accounts consistent with the System of National Accounts methodology
Recurrent expenditure	Expenditure on goods and services consumed within the current year, which needs to be made recurrent to sustain delivery services
Intergovernmental fiscal transfers	Payments made from central government to subnational governments to support subnational government's expenditure can be made in the form of unconditional grants, where their final use is determined by the subnational governments through their budgets, or through conditional (earmarked) grants to subnational governments to implement selected service delivery and expenditure responsibilities – for example, by function or programme, typically in accordance with an agreed-upon regulatory or policy standard

Source: PEFA 2016, OECD 2006, IMF 2007

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Annex A
Key stakeholders consulted

Name	Designation	Organization
Government of Tanzania (Mainland)		
Dr. Charles A. Mwamwaja	Assistant Commissioner – Budget	MoFP (Regions & LGAs)
Flora Nkoba	Budget Officer	MoFP (Regions & LGAs)
Evodius Kanyamyoga	Budget Officer	MoFP (Regions & LGAs)
Adam R. Msumule	Principal Economist	MoFP (Regions & LGAs)
Jacqueline Manyanga	Budget Officer	MoFP (Regions & LGAs)
Obey Assery	Director of Coordination of Government Business	PMO
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Bariki Mwasaga	Principal Economist	PMO (Policy & Planning)
Dr. Ntuli Kapologwe	Director for Health, Social Welfare and Nutrition Services	PO-RALG
Stephen Motambi	Assistant Director for Nutrition	PO-RALG
Mwita Waibe	Nutritionist and Health Policy Analyst	PO-RALG
Rashid Mafta	Assistant Director for Social Protection	PO-RALG
Andrew M. Komba	Director of Sector Coordination	PO-RALG
Dr. Vincent Assey	Assistant Director for Nutrition Services	MoHCDGEC
Elimpaa Y. Kiranga	Principal Agricultural Officer	MoALF
Martin Ngeleja	Senior Economist	MoWI
Jeremiah Sendoro	Director of Policy and Planning	MoEVT
Makuru Petro	Economist	MoEVT
Changana George	Senior Teacher	MoEVT

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Name	Designation	Organization
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Dr. Joyceline Kaganda	Managing Director	TFNC
Julieth Itatiro	Research Officer – Nutrition	TFNC
Geoffrey Chiduo	Policy and Planning Director	TFNC
Catherine Kimalando	Research Officer – Sociology	TFNC
Clifford Tandale	Regional Administrative Secretary	Morogoro Region
Happy Moses	Regional Nutrition Coordinator	Morogoro Region
Ntenu Kila	Regional Planning Officer	Morogoro Region
Dr. Frank Jacob	Regional Medical Officer	Morogoro Region
Elina Kweka	District Nutrition Officer	Morogoro Municipality
Happiness Masata	District Planning Officer	Morogoro Municipality
Eliab Simba	District Planning Officer	Makete DC
Jackline Dorothy Nannauka	District Nutrition Officer	Makete DC
Edward Mdagachule	District Treasury Officer	Makete DC
Dr. Gasper Kimaro	District Medical Officer	Makete DC
Paschal Mgina	District Health Secretary	Makete DC
Emilian Ndijima	DRCH Officer	Makete DC
Beatrice Tarimo	Agriculture, Irrigation and Cooperatives Officer	Makete DC
Antony Ntiruka	Primary Education Officer	Makete DC
Jacob Meena	Secondary Education Officer	Makete DC
Peter Mwagilo	Community Development Officer	Makete DC
Aldo Mwasinga	Livestock and Fisheries Officer	Makete DC
Alice Kipanga	Regional Nutrition Officer	Rukwa RS
Nuru Mwakibete	District Nutrition Officer	Sumbawanga DC
Nyange J Msemakweli	District Executive Director	Sumbawanga DC
Melkioni Komba	District Planning Officer	Sumbawanga DC
Credo Nduhiye	District Treasury Officer	Sumbawanga DC
Denis Maghala	Fishing and irrigation Officer	Sumbawanga DC
Patrick Ndimbo	Water engineer	Sumbawanga DC
Christopher Kadodo	Primary education officers	Sumbawanga DC

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Name	Designation	Organization
Emilia Fungo	Secondary education officers	Sumbawanga DC
Joseph Millinga	Community Development Officer	Sumbawanga DC
Habona Kwileluye	Agriculture Officer	Sumbawanga DC
Fani Mussa	District Medical Officer	Sumbawanga DC
Gabriel Mashauri	Health Secretary	Sumbawanga DC
Neema Zakayo	DRCH Officer	Sumbawanga DC
Novatus Macha	Acting District Planning Officer	Moshi DC
Abraham Mwaitembo	Acting District Treasury Officer	Moshi DC
Josephine Swai	Regional Nutrition Officer	Kilimanjaro RS
Erca Lyimo	District Nutrition Officer	Moshi DC
Dr. V. P Wonangi	District Medical Officer	Moshi DC
Gadence Assey	Primary education officer	Moshi DC
Waziri Kalaka	Secondary education officer	Moshi DC
Faustina Banduka	Health Secretary	Moshi DC
Andus Komu	DVO Officer	Moshi DC
Anete Moshi	WASH officer	Moshi DC
Amani Amede	Community development officer	Moshi DC
Chikila P Mcharo	Agriculture officer	Moshi DC
UNICEF		
Biram Ndiaye	Chief Nutrition	UNICEF Tanzania
Mauro Brero	Nutrition Specialist	UNICEF Tanzania
Joyce Ngegba	Nutrition Specialist	UNICEF Tanzania
Shemsa Nassor Msellem	Nutrition Specialist	UNICEF Tanzania
Paul Quarles Van Ufford	Chief Social Policy	UNICEF Tanzania
Hayrullo Malikov	Social Protection Specialist	UNICEF Tanzania
Beatrice Targa	Social Protection Specialist	UNICEF Tanzania
Joan Matji	Nutrition Adviser	UNICEF ESARO
Mathew Cummins	Regional Social Policy Specialist	UNICEF ESARO
OTHER		
Dennis Biseko	PFM Specialist	World Bank
Chiho Suzuki	Health Adviser	World Bank
Ali Haji Ramadhan	Liaison Officer	FAO

Annex B Development partners data request and template

Instructions for filling out the template

Instructions for filling out the template
Division of labour in reporting
Since the template will be filled out by donors, United Nations agencies and NGOs, it is crucial to avoid double counting. To this end, we request the respondent to follow guidelines outlined below:
1. NGOs should report on all nutrition programmes they implement (regardless of whether they are funded by donors / United Nations / own resources) indicating source of funding in indicated columns
2. United Nations agencies should only report on programmes they implement directly themselves and on contributions (money / in-kind) they give to the government for nutrition. Funding channelled through NGOs or other United Nations agencies should be excluded.
3. Donors should be requested only to report on those nutrition programmes they implement directly themselves (if any), and on contributions (money / in-kind) they give to the government for nutrition, i.e., excluding nutrition funding they channel through the United Nations/NGOs;

Column	Title	Explanation of column titles in the template
Column B	Project/ programme name	Please clearly write the name of the project/programme
Column C	Priority area	Choose an appropriate option from the dropdown menu. The options are based on major priority areas indicated in the National Nutrition Strategy document (2011–2016) and the NMNAP (2016–2021). They have been modified slightly to make the list more exhaustive. If the project primarily focuses on capacity-building, then please choose the option 'Nutrition governance' and provide a description of its nature in column 'D'. If the project focuses on more than one priority area, please include a new line for each priority area under the same project. For instance, if the project also focuses on providing 'Vitamin A supplements' then enter a second line choosing the priority area 'vitamin and mineral deficiencies'

(Continued)

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Column	Title	Explanation of column titles in the template
Column D	Provide description, if other	Please provide a description or name the priority area if you think the dropdown options in column 'C' does not cover this. Also please use this column to provide a description if the project is heavily focused on 'capacity-building'
Column E	Activity type	Will be filled automatically when fill in column 'C'
Column F	Sector	Please choose any one sector based on the priority area chosen. If there is more than one sector, choose the one that receives majority of the budget allocation
Column G	Name region of operation	Choose from the dropdown menu to indicate what regions are supported by the project. If a specific region is supported, please choose accordingly. If more than one region is supported by each priority area of the project, please make a new line entry for every region. If all regions are supported, please choose the option 'all regions'. If agencies at the central government (for e.g. support to the TFNC), please choose option 'National level Mainland' accordingly
Column H	Sources of funding	This column is divided into type of donor – multilateral, bilateral, etc. If there is more than one type of donor, please add a new line of expenditure for each. For instance, finance could be received from multiple sources such as an NGO's 'own-source' and a 'bilateral contribution'. In such cases, please enter two lines – one each for bilateral and 'own-source'
Column I	Name funding organization	Mention the name of the funding organization(s). For instance, if column 'H' is bilateral, please list all the bilaterals who provide funding
Column J	Which admin unit is funding provided to?	Choose from the dropdown menu to indicate if funding is provided to a central government body, LGA, directly to a service delivery unit (for instance, PHCCs) or an NGO/implementing partner which will then provide the service
Column K	Currency in which values are provided	If you are able to enter the information in TShs, please do so. If not, feel free to use the currency used by your organization for internal budgeting. Please make sure to maintain consistency and use the same currency for all values entered across columns L–S
Column L	Total value of the activity	Provide the total value over the life of the project only for the component that priority area chosen represents
Column M	Time period of the project	Mention the start and end year of the project
Columns N, P, R	Allocation	Please mention the amount allocated to your organization by a donor or from 'own-source' for the priority area chosen for each FY indicated. A FY can be defined based on your organization's FY calendar if it is not possible to define by Tanzania FY
Columns O, Q, S	Expenditure	Please mention the amount released/expended by your organization for the priority area chosen for each FY. The amount could be released to another implementing partner or a service delivery unit or expended on purchase of goods and services

Development Partner Data-Collection Template

Contact Details	
Name	
Organisation	
Organisation type	NGO or CSO
Phone number	
Email address	

Programme related									Funding amount										Comments
Project/Programme Name	Priority Areas	Provide description, if other or nutrition governance	Activity Type	Sector	Name region of operation	Source of funding	Name funding organisation	Which sector was funding provided to?	Currency in which values are allocated	Total value of the activity commitment	Time period of the project	2012-13		2014-15		2015-16		
Guidelines →	Make new entry for a different priority area within the project		Automatically filled	Choose (see dd) option	Make new entry for a different region	Make a new entry for a different type of funding source	If more than one funder for chosen source type, separate by comma	Choose from drop-down	E.g. Tshs, USD, GBP, AUD, Euro, CAD			Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	
ABC	Vitamin and mineral deficiencies		Nutrition specific	Health and social welfare	Dodoma Region	Bilateral	DRD, UNICEF	Transferred onwards to an NGO or implementing partner	USD	300,000.00	2012-2016							
ABC	Nutrition Governance	Capacity building for nutrition budget officers in Kibaha district	Enabling environment	Health and social welfare	Pwani Region	Bilateral	DRD	Local Government Authority	USD	300,000.00	2012-2016							

Annex C
Rationale for the selection of chosen LGAs for fieldwork

A basic agreement was reached with the Government of Tanzania and UNICEF to focus on six districts for the PER in Mainland Tanzania. Based on the outcomes of discussions with key stakeholders, including the Government of Tanzania, on what factors to take into account when choosing the districts, the following criteria were used:

1. Inclusion of a minimum of three districts from the previous PER (from Mainland Tanzania)
2. Inclusion of both urban and rural districts
3. The different geographical zones of the country (as many as possible)
4. The range of nutritional status/burden (stunting) across the different regions of the country (TDHS 2015–16 and Bureau of Statistics population projections 2016)
5. The variations in donor funding for nutrition-related interventions across districts and regions (based on the JMNR and known large donors working in regions)

Some amendments to the above selection were made during the course of implementation of the fieldwork. Specifically, Moshi DC was visited instead of Moshi MC.

Region	District	Category	Nutrition Status (TDHS 2015-16)	Nutrition burden (census projectns 2016 & TDHS)*	Coverage	Level of donor nutrition funding JMNR	Donors in region	PER 2014?
Morogoro	Morogoro MC	Urban	33.40%	353,487	Eastern zone	Low	USAID	Yes
Njombe	Makete DC	Rural	49.40%	96,166	Southern Highlands	Medium	UNICE	Yes
Kagera	Karagwe DC	Rural	41.70%	502,351	Lake zone	High	DFID-starting	No
Kilimanjaro	Moshi MC	Urban	29.00%	204,878	Northen zone	Medium	no big donor	No
Dodoma	Kongwa DC	Rural	36.50%	359,537	Central zone	Low	USAID	Yes
Rukwa	Sumbawanga DC	Rural	56.30%	222,109	Soth West Highlands	Low	no big donor	No
Kaskazini Pemba	Michewani	Rural	34.10%	39,208	Zanizibar	N/A	not known	No
Mjini Magharibi	Magharibi A	Urban	16.50%	100,143	Zanizibar	N/A	not known	No

*Estimates based on Bureau of Statistics population projections for 2016 by region, available at: http://www.nbs.go.tz/nbstz/index.php/english/statistics-by-subject/population-and-housing-census/844-tanzania-total-population-by-district-regions-2016

Annex D
Rationale for the LGAs in data-collection sample

The table below lists the Mainland LGAs which were selected for data analysis purposes. Initially, LGAs were selected on the basis of i) data availability, ii) regional spread, iii) stunting levels, and iv) a mix of rural and urban councils. In practice the process of selecting a sample was iterative. As issues around data availability and quality emerged (including the percentage of expenditure codes in the expenditure files which could not be matched against a discernible equivalent in the PlanRep files), the team swapped some sample LGAs for alternates.

LGA	Region	Rural/ Urban	Expenditure file availability		PlanRep file availability		First PER?	Fieldwork?	Stunting prevalence	Un-match rate	
			2014/15	2015/16	2014/15	2015/16				2014/15	2015/16
Chunya DC	Mbeya	Rural	x	x	x	x			37.7	15.3%	21.9%
Dodoma MC	Dodoma	Urban	x	x	x	x			36.5	21.4%	40.7%
Iringa MC	Iringa	Urban	x	x	x	x			41.6	9.6%	9.4%
Kilolo DC	Iringa	Rural	x	x	x	x			41.6	21.4%	27.3%
Kisarawe DC	Pwani	Rural	x	x	x	x			30	15.0%	17.6%
Kongwa DC	Dodoma	Rural	x	x	x	x	x	x	36.5	29.0%	43.8%
Kyela DC	Mbeya	Rural	x	x	x	x			37.7	0.6%	32.0%
Lushoto DC	Tanga	Rural	x	x	x	x			39.4	19.2%	34.5%
Makete DC	Njombe	Rural	x	x	x	x	x	x	49.4	11.9%	22.6%

(Continued)

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LGA	Region	Rural/ Urban	Expenditure file availability		PlanRep file availability		First PER?	Fieldwork?	Stunting prevalence	Un-match rate	
			2014/15	2015/16	2014/15	2015/16				2014/15	2015/16
Manyoni DC	Singida	Rural	x	x	x	x			29.2	21.0%	27.4%
Masasi DC	Mtwara	Rural	x	x	x	x			37.7	36.2%	36.9%
Mbeya City Council	Mbeya	Urban	x	x	x	x	x		37.7	46.4%	14.5%
Morogoro DC	Morogoro	Rural	x	x	x	x			33.4	0.0%	0.0%
Morogoro MC	Morogoro	Urban	x	x	x	x	x	x	33.4	0.9%	27.2%
Moshi DC	Kilimanjaro	Rural	x	x	x	x		x	29	24.9%	0.6%
Namtumbo DC	Ruvuma	Rural	x	x	x	x			44.4	37.2%	34.8%
Njombe Town Council	Njombe	Urban	x	x	x	x			49.4	28.7%	12.1%
Same DC	Kilimanjaro	Rural	x	x	x	x			29	18.9%	26.7%
Sikonge DC	Tabora	Rural	x	x	x	x			27.9	39.3%	41.5%
Songea MC	Ruvuma	Urban	x	x	x	x			44.4	4.6%	30.6%
Tabora MC	Tabora	Urban	x	x	x	x			27.9	39.7%	37.8%
Ulanga DC	Morogoro	Rural	x	x	x	x			33.4	13.1%	42.2%

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Annex E
Budget cycle mainland Tanzania

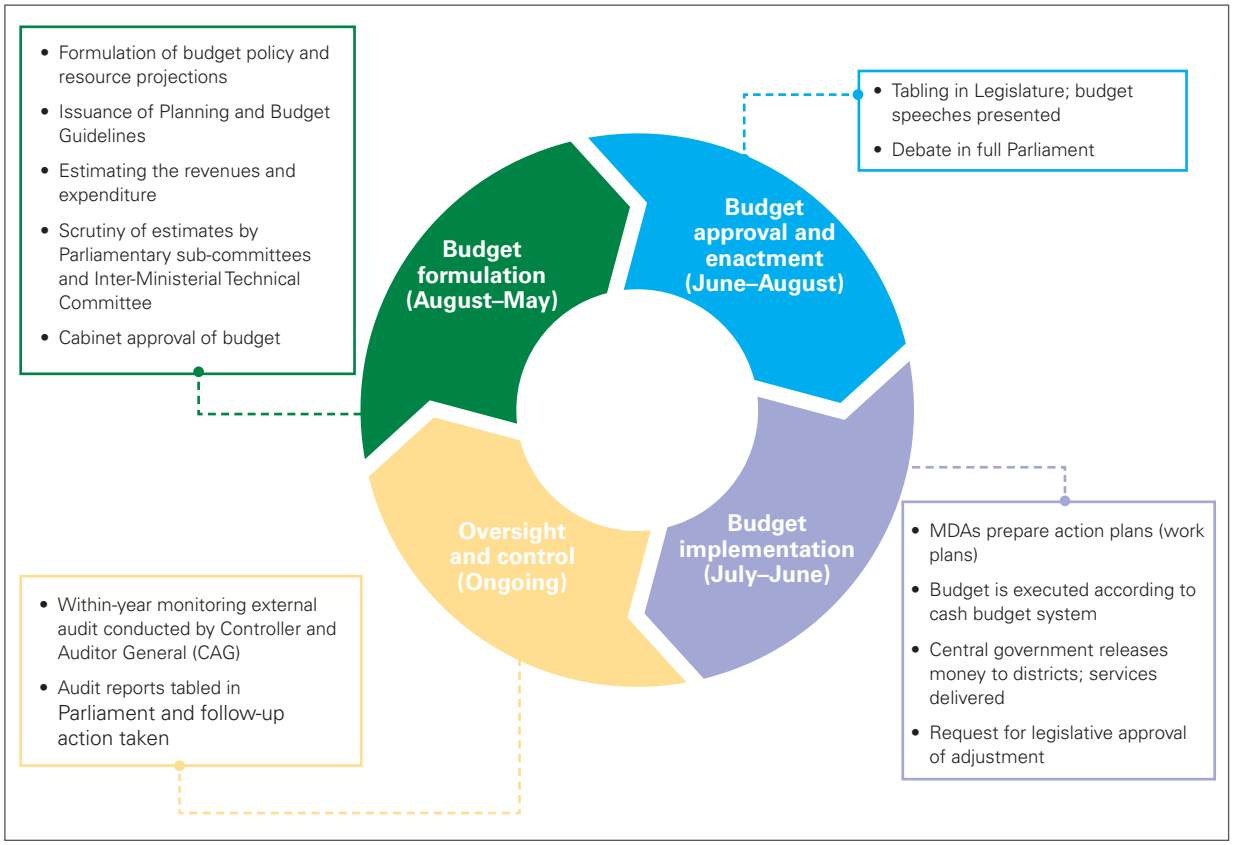
The formal budget process is divided into four broad phases as summarized below:

Budget Formulation: The processes, roles and responsibilities for MDAs at all levels are set out in the Annual MoFP Guidelines for the Preparation of Plans and Budgets. Formulation begins with the overarching Medium-Term Fiscal Framework, which provides estimates of revenues, borrowing and recurrent and development expenditure for a three-year time frame, guided by detailed macroeconomic forecasts on future growth, inflation and import trends.

MoFP budget guidelines are then issued in November/December, and contain:

- an overview of macroeconomic performance and projections

Summary of budget process in Tanzania



Source: UNICEF, 2012

- a summary of the medium term expenditure framework and resource envelope
- a summary of progress and performance against strategic planning frameworks
- procedures and formats for the preparation and submission of the draft budget to MoFP
- additional priorities and other considerations to be made when preparing submissions.

Budget ceilings are issued at vote level shortly after (in January). Following this, ministries, departments and agencies (MDAs), regional administrative secretariats (RASs) and LGAs are required to prepare:

- Domestic revenue collection estimates, indicating revenues collected in the current and previous year, as well as projections for the coming three years
- Expenditure estimates for the coming three years, which include recurrent expenditures on personnel emoluments, goods and services, and maintenance and transfers; and capital expenditures on infrastructure, equipment, studies and other capital
- In February, revenue and expenditure estimates are submitted to MoFP for scrutiny. Scrutiny criteria include adherence of budget policy objectives and estimates (MTEF) to Budget Guidelines; review of past year budget implementation; review of midyear performance for current FY; revenue and expenditure performance, challenges encountered and steps taken to address those challenges
- Agencies then enter the budget data into the government's IT platform (SBAS). LGAs, follow the same budget guidelines but their MTEFs and revenue projections are required to be submitted to PO-RALG (formerly PMO-RALG) prior to submission to MoFP. MoFP consolidates the budget before submitting for approval

Approval and enactment: MoFP submits the draft budget for approval in late February/ early March. There are multiple stages of scrutiny of budget proposals. First is the Interministerial Technical Committee (IMTC) – a committee comprising all permanent secretaries. To facilitate their deliberations, MoFP prepares a draft Cabinet Budget Paper that covers the budget frame, the financial demands after dialogue with MDAs, the government priorities and financial implications. IMTC may require the MoFP to make further technical improvements in the paper or put up recommendations for consideration by the Cabinet.

The Cabinet Budget Paper is then discussed by Cabinet who approve government budget proposals for the financial year before they are submitted to the legislature. The process of obtaining Parliamentary approval takes place from March to June. It starts with discussions within sector committees. Detailed budgets are then submitted to Parliamentary committees for scrutiny one by one. After the estimates, have been reviewed by the sector committees of the Parliament, they are tabled to parliament for debate and authorization, usually in June.

Budget Execution/Implementation: Revenue collections and service delivery take place throughout the financial year (July to June). The Tanzania Revenue Authority is charged with the assessment, collection and accounting of all central government revenue. MoFP has the responsibility for the management and release of funds to MDAs and LGAs, and for the monitoring of budget performance. MoFP is required to publish quarterly Budget Execution Reports to maintain transparency on use of public funds in line with the budget estimates approved by Parliament (but these are often late).

Budget Oversight and Control: Budget oversight and controls focus on the appropriateness of expenditure and revenue; accountability to the authorities through financial reports and providing information on performance. Key accountability and control mechanisms include internal and external audit. All MDAs have internal audit units, which are overseen by the Internal Auditor General.

Budget oversight is also supported by the IFMS, which can produce monthly flash reports on revenue collections and expenditure. However, the IFMS coding structure lacks an identifier for nutrition spending, so that automated nutrition expenditure tracking is not enabled (a function which the JMNR has attempted to perform). In addition, MDAs are required to prepare quarterly and annual performance reports detailing progress against predefined performance indicators for revenue, expenditure as well as establishment status.

Annex F Nutrition identification and classification guidelines

This annex details the approach adopted for classification of budget lines. It starts by setting out how key terms were used to determine whether or not a budget line should be considered nutrition-related, and then sets out the various ways in whether nutrition-related lines were categorized and apportioned in the data set.

F.1 Key terms

When determining whether a specific budget line was nutrition-related (nutrition-specific, sensitive or enabling environment), the team referred to the below list of key terms based on international definitions and key planning documents in Tanzania. The documents consulted to derive these key terms included: Tanzania NMNAP, the CAN – SUN United Nations Network / REACH, the SUN 3-Step Approach guidelines – Tracking Government Investments for Nutrition at Country Level, and the Budget Analysis for Nutrition: guidance note for countries (update 2017).

The specific key terms are categorized by identified categories/sectors of the NMNAP. They are a mix of key terms used in the NMNAP and generic key terms relevant under each category with regard to nutrition-specific,

Nutrition-specific

Relevant government entities: MoHCDGEC, TFNC, PO-RALG, TFDA, MALF, MOEST, and local governments.

Promotion of optimal MIYCAN practices	♦ Promotion of optimal MIYCAN practices, Baby Friendly Hospital Initiative, World Breastfeeding Week, maternity, IYCF, lactating, breastfeeding, complementary feeding, exclusive breastfeeding, breastmilk substitutes, maternity protection, low birthweight care
Prevention and management of Micronutrient deficiencies	♦ Micronutrients, micronutrient supplementation, micronutrient powder,, fortification, fortified, vitamin A, anaemia, iron folate, iron folic acid, calcium, iodine, zinc, iodized salt, Mebendazole, deworming
IMAM	♦ (Integrated) management of acute malnutrition (IMAM), severe acute malnutrition (SAM), MAM, acute malnutrition, therapeutic feeding, supplementary feeding, RUTF, F75, F100
Prevention and management of diet-related non-communicable diseases	♦ Overweight, obesity, (diet-related) NCD, diet, healthy lifestyle, healthy diet

Health sector

Relevant government entities: MoHCDGEC, TFNC, and local governments..

Other nutrition-related in health	♦ Family planning, reproductive health ♦ Child immunization, EPI ♦ Hygiene promotion ♦ HIV/AIDS supplementation (PLWHIV) ♦ Malaria prevention, insecticide-treated bednets (ITBN) ♦ Health training (nutrition components), nutrition cadre ♦ BRN – Big Results Now (health)

nutrition-sensitive and enabling environment activities.

These key terms are a guide to identify nutrition-related activities – pragmatic variations on the terms were still included, and not all budget lines including these terms were deemed nutrition-related. Nevertheless, the identification of key terms was used to bring some objectivity and consistency to the process.

The team also employed a principle of "one step removed" for nutrition-sensitive activities. In this, we assume that expenditures directly associated with the nutrition-sensitive activity identified would be counted (e.g., rearing livestock for domestic consumption) but associated support costs would not be (e.g., expenses associated with slaughter houses).

Budget lines relating to generic medical supplies were included, but apportioned, based on the assumption that this would likely include some nutrition-specific and nutrition-sensitive health commodities. They were duly categorized "unknown multiple" and "health specific and sensitive".

In line with the "one step removed" principle, budget lines relating to support services around these nutrition-relevant health services were not incorporated, including the associated infrastructure costs (such as construction or renovation of clinics and dispensaries) apart from sanitation infrastructure (i.e., toilets and handwashing facilities).

NB: Potential budget lines which are for export rather than domestic consumption were not included. While this was not always clear from activity descriptions, some indication could be ascertained from the beneficiaries (e.g., local farmers in specified villages vis-a-vis cash crop producers).

In line with the "one step removed" principle, budget lines relating to support services around these nutrition-relevant agricultural services were not included (such as monitoring or supervision of extension services, or vaccinating cattle) and neither were the associated infrastructure costs (such as abattoir facilities). Irrigation expenditures were also excluded. Only food security infrastructure – such as warehouses for the preservation and storage of food crops and agro-processing facilities linked to domestic consumption – were included, as they feature explicitly in the NMNAP.

Agriculture

Relevant government entities: MALF, TFNC, PO-RALG, TASAF, and local governments.

Diversity, processing, storage	♦ (Nutritious) crops, pulses, legumes, nuts, fruit, vegetable (for domestic consumption) ♦ Production of livestock, fish, aquaculture, poultry, dairy, (for domestic consumption) ♦ High nutrient, diversification, dietary diversity ♦ Value added ♦ Aflatoxin, food safety, food quality, food hygiene, food processing / storage ♦ Fortification, community fortification, fortified complementary foods, biofortification (fortified) ♦ School milk feeding ♦ Food availability / security
Agriculture services	♦ (Agricultural) extension officers, ♦ Smallholder / household production, homestead production, ♦ Nutrition education, ♦ tTaining (nutrition components)

In line with the "one step removed" principle, budget lines relating to support services around these nutrition-relevant WASH services were not included (such as supervision of water supply projects).

In line with the "one step removed" principle, budget lines relating to associated infrastructure costs (such as cost of constructing schools, with the exception of school latrines/ school WASH facilities) were not included.

WASH

Relevant government entities MOWI, MoHCDGEC, PO-RALG, TFNC, and local governments.

WASH	♦ Water supply, ♦ Sanitation, solid waste management, hygiene promotion, latrine construction, CLTS, WASH, handwashing education, ♦ (Household) water treatment, (safe) water storage, ♦ Training (nutrition components)

Education

Relevant government entities MOEST, PO-RALG, TFNC, MoHCDGEC, and local governments.

Education	♦ School feeding / meals, take-home rations, ♦ Early child education/ development, ♦ School WASH, hygiene, handwashing, latrine construction, sanitation, water supply, ♦ Nutrition education, health and nutrition programme

Social protection

Relevant government entities: MoHCDGEC, TASAF, PO-RALG, TFNC, and local governments.

Social protection	♦ Safety net, (conditional) cash transfer, TASAF ♦ Conditional vouchers (e.g. maternal health services, nutritional support), ♦ In-kind food transfers, ♦ Maternity leave, ♦ Nutrition education, ♦ End child marriage, reduce early pregnancies, ♦ Women economic empowerment

Environment and climate change

Relevant government entities: VPO, PMO, MALF, PO-RALG , and local governments.

Environment and climate change	♦ Livelihood vulnerability, vulnerable communities, nutrition strategy, drought, shock, adaptation

Enabling environment (M&E and governance)

Relevant government entities: TFNC, PO-RALG, TDFA, PMO, "Key Ministries" (MoHCDGEC, MALF, MOEST), and local governments

Nutrition surveillance, surveys and information management	♦ Operational research, nutrition research ♦ Vulnerability assessment, rapid nutrition assessment, nutrition information system, Nutrition survey, nutrition indicators, growth monitoring and promotion, anthropometric, bottleneck analysis, multisectoral nutrition scorecard ♦ Food security and analysis system (MUCHALI) ♦ Joint Multisectoral Nutrition Review (JMNR) ♦ National guidelines (food security, surveys, WASH, agriculture, social protection, etc.) Because HMIS collects some nutrition-related indicators (specific and sensitive-health), related expenditure lines were (partially) included.
Nutrition governance (plans, policies, coordination, capacity)	♦ Nutrition policy / plan / law / legislation / regulation / guideline / strategy, nutrition sectoral strategies ♦ Nutrition financial tracking, nutrition budget guideline ♦ Nutrition capacity development / building ♦ Nutrition officer / focal person ♦ Nutrition pre-service curricula, nutrition in-service training ♦ Multisectoral coordination, coordination mechanism / platform, Nutrition Steering Committee ♦ MP nutrition champion group, mapping stakeholders Budget lines related to council health plans were included (partially), as fieldwork indicated that most plans included nutrition-relevant interventions. Similarly, district expenditures for health coordination were included (partially). General planning (including council development plans) and coordination budget lines were not included.

F.2 Classification

The table below details how the nutrition tagging section of the expenditure database was completed, and in doing so describes the various ways in which nutrition-related budget lines were categorized.

Database field	Purpose	Standardization considerations
Nutrition related?	For identifying whether the specific budget line includes nutrition-related expenditures	4 options were developed: - **Yes,** for budget lines that relate to one or more of the key term categories (see above). Allocations and expenditures related to these categories are identified as fully nutrition related in the data set - **Maybe,** for budget lines which were possibly nutrition related, but it was not possible to conclude either way, based on the objective / target / activity description, interview notes and document review. These budget lines have been excluded from the nutrition-related data set, but presented in the annex of this report, pending further confirmation from GoT - **Partially,** for budget lines which contain some component of nutrition-related expenditure, as delineated by the key term categories, but are broader than just nutrition-related activities. In this case, apportionment was generally considered necessary, in an effort to separate out the nutrition-related portion of expenditure. A portion of these budget lines is identified as nutrition-related in the data set, but weighted by the apportionment value (see below) - **No,** for budget lines which had no relation to nutrition, as delineated by the key term categories
Comment	To provide further justifications for the nutrition-related category selected	Not applicable
Subvote name and activity description	To provide a further descriptor of the nutrition budget line	Not applicable
Level 1 categorization	For lines which have been identified as "yes" or "maybe" against the nutrition-related field, this field specifies whether it is nutrition-sensitive, nutrition-specific, or enabling environment.	4 options were established: - **n_specific** for nutrition-specific interventions - **n_sensitive** for nutrition-sensitive interventions - **unknown_multiple** where the budget line was deemed to include both nutrition-specific and nutrition-sensitive interventions but where no one category was thought to dominate. In practice, this category was reserved for nutrition-related LG salaries and medical supplies - **enabling_environment** for interventions relating to the enabling environment for nutrition

(Continued)

(Continued)

Database field	Purpose	Standardization considerations
Level 2 categorization	For lines which have been identified as "yes" or "maybe" against the nutrition-related field, this field specifies which subcategory under nutrition-sensitive/nutrition-specific/ enabling environment, the activity falls under	Conditional lists were set up, reflecting the subcategories set out in the key terms list, namely: Nutrition-specific: - **Promotion of optimal MIYCAN practices** - **Prevention and management of micronutrient deficiencies** - **IMAM** - **Prevention and management of DRNCDs** - **Unknown / multiple** Nutrition-sensitive - **Health** - **Agriculture** - **WASH** - **Education** - **Social protection** - **Environment and climate change** Enabling environment - **Nutrition surveillance, surveys and information management** - **Nutrition governance (plans, policies, coordination, capacity)** Cross-cutting: **Social and behaviour change communication** **L1 and L2 categorization of salaries:** Salaries were identified within the data set as lines with the corresponding GFS code of "civil servants" Because most salary lines are not associated with a particular objective / target or activity within vote, disentangling those salaries paid to staff who undertook nutrition-related work, from the wider salary bill of the entity, was not possible. For categorization purposes, salary lines (duly apportioned, see below) were categorized according to the nature of the majority of nutrition activities that the entity in question carried out. Specifically: ♦ Ministry of Agriculture salaries- nutrition-sensitive / agriculture ♦ Ministry of Water salaries- nutrition-sensitive / WASH ♦ Ministry of Health salaries- nutrition-sensitive / health (as this dominated overnutrition-specific activities) ♦ PMO – enabling environment / coordination

(Continued)

(Continued)

Database field	Purpose	Standardization considerations
		In the case of LGAs, whose mandates cover the full array of nutrition-specific, sensitive and enabling environment activities, salaries were classified as "unknown multiple" under L1, and not classified under L2. It is acknowledged that this is a relatively blunt means of classifying salary data, which could potentially skew the distribution of nutrition expenditures. For this reason, the analyses were conducted with and without salaries included, to understand how these impacted on the results observed.
Apportionment	This provides the basis by which budget lines are to be apportioned, should they be broader than just the nutrition-related expenditure (i.e. those lines for which "partially" was selected under the nutrition-related field). NB some nutrition budget analysis methodologies have sought to "weight" nutrition- sensitive expenditure to make it more comparable to nutrition-specific expenditure. This is not the objective here. Rather the apportionment percentage implies what portion of the budget line is associated with nutrition (be it specific or sensitive) and does not give apply any greater intrinsic value to nutrition-specific over nutrition-sensitive	♦ **For non-salary recurrent and development expenditure,** wherever possible, an objective basis was sought to determine an apportionment percentage between 0–100 per cent, including interview notes and policy documents. The basis for this estimate is noted against each relevant budget line in the database. ♦ Where an objective basis for arriving at this apportionment value could not be identified, (see detailed discussion under limitations), a default value of 10 per cent was applied. This is a conservative estimate, and is open to revision upon the identification of better evidence. ♦ **For some activities categorized as "enabling environment", no apportionment value was applied** where it made little intuitive sense to arbitrarily disentangle a nutrition-related portion of a support activity. One example would be coordination around the HBF. The HBF includes some nutrition interventions but coordination function is one process which covers all of the funds activities. In such instances there, 100 per cent of the budget line marked as nutrition-related in the data set. This is in line with the approach taken in the UNICEF Child Protection expenditure tracking methodology. ♦ **The apportionment of salaries** (PE) took a different approach: for MDAs/LGAs where nutrition-relevant activities were identified, the entire salary budget and expenditure was included, apportioned by the percentage of non-salary recurrent and development budget allocations of the LGA/MDA which was deemed to be nutrition-related. i.e. for entity A. PEnutritionA= PEA x (OCnutritionA+DEVnutritionA) (OCA+DEVA)

Annex G Plan of action

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The below plan of action was developed during PER validation workshops by members of the PER steering committees. Derived from the report recommendations (R), it sets out target outcomes and related activities, assigning responsible entities and planned timing.

Outcomes	Outputs	Activities	2018		2019				2020				2021		Lead agency	Associate
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
1. At least 80% of NMNAP Budget is mobilized (R1, R4, R8)	1.1 Adequacy of budgets for nutrition is improved (R1)	1.1.1 Review the financing plan for minimum budget allocations for nutrition to gradually reach the recommended US$8.5 per child (R1)	✓	✓											PO-RALG	MoFP, PMO, TFNC, UNICEF
		1.1.2 Allocate a part of increased revenues generated in Tanzania to nutrition interventions to meet minimum budget allocations and beyond (R1)			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	MoFP	PO-RALG

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Outcomes	Outputs	Activities	2018		2019				2020				2021		Lead agency	Associate
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
	1.2 Nutrition expenditures are incentivized (R4, R8)	1.2.1 Consider whether national-level nutrition allocations to be awarded protected status (R4)			✓	✓	✓	✓							MoFP	PMO, PO-RALG
		1.2.2 Explore the possibility of a matching grant to encourage key nutrition expenditures from own-source funds (R4)			✓	✓	✓	✓							MoFP	PO-RALG, TFNC, DPs
		1.2.3 Explore the possibility for devising a cross-sectoral financing mechanism for nutrition as it is for HBF (R8)			✓	✓	✓	✓	✓	✓	✓	✓			HLSCN, DPs	MoFP, PO-RALG, PMO, MOHCDGC, TFNC
	1.3 Budget Efficiency is improved (R4)	1.3.1 Sharpen nutrition priorities in the annual Planning and Budgeting Guideline (R4)	✓	✓											MoFP	TFNC, PO-RALG

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Outcomes	Outputs	Activities	2018		2019				2020				2021		Lead agency	Associate
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
		1.3.3 Ensure that key high-impact interventions are prioritized in the AWPs by LGAs and MDAs, based on the NMNAP (R4)		✓	✓			✓	✓			✓	✓		TFNC	PO-RALG
2. Strengthened capacities of key nutrition institutions (R2, R3, R5, R6)	2.1 Multisectoral coordination for nutrition strengthened at all levels (R2, R5)	2.1.1 The HLSCN and regional and council multisectoral steering committees on nutrition (R/C -MSCN) meet regularly according to their mandate (R2, R5)	✓		v		✓		✓		✓		✓		LGAs and RS	PO-RALG
		2.1.2 HLSCN and R/C-MSCN discuss nutrition budgets during quarterly meetings (R5)	✓		✓		✓		✓		✓		✓		LGAs and RS	PO-RALG, DPs
		2.1.3 Capacity-building of R/DNuOs on management, planning, and coordination (R5)	✓	✓	✓	✓	✓	✓							PO-RALG	TFNC, DPs

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Outcomes	Outputs	Activities	2018		2019				2020				2021		Lead agency	Associate
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
		2.1.4 Sensitize decision makers from national, regional, district and community on nutrition imperatives and NMNAP (R5)			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	PO-RALG	TFNC, DPs
	2.2 Equity in nutrition (and in LGAs) improved (R3)	2.3.1 Ensure that Nutrition Officers posts are covered in all regions and districts (R3)			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	PO-RALG	RS, LGAs
		2.3.2 Consider a supplementary health/nutrition grant for those LGAs with high numbers of children or adults suffering from malnutrition (R3)			✓	✓	✓	✓							MoFP	PO-RALG
		2.3.3 Ensure that central level budget and ODA support prioritize districts and regions with high burden of malnutrition (R3)			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	PO-RALG	MoFP, PMO, TFNC, DPs

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Outcomes	Outputs	Activities	2018		2019				2020				2021		Lead agency	Associate
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
	2.3 Communities are more aware of nutrition (R6)	2.3.1 Implement the SBCC Strategy of the NMNAP at community, facility, school and mass-media (R6)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	TFNC	PO-RALG, DPs
3. Multisectoral NIS is strengthened (R7, R9, R10)	3.1 Nutrition data is routinely collected and collated (R9)	3.1.1 Develop a comprehensive Nutrition Data and Information Platform linked to DHIS2 and other sectoral information systems (R9)	✓	✓	✓	✓									University of DSM	TFNC, PO-RALG, UNICEF
		3.1.2 Strengthen capacities of R/DNuOs and DNuOs on the use of the Nutrition Data and Information Platform as well as interpretation, analysis and use of data (R9)					✓	✓	✓	✓	✓	✓	✓	✓	University of DSM	TFNC, PO-RALG, UNICEF
		3.1.3 Generate and use nutrition information through the One Platform (R9)					✓		✓		✓		✓		LGAs and RS	PO-RALG, TFNC, UNICEF

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Outcomes	Outputs	Activities	2018		2019				2020				2021		Lead agency	Associate
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
	3.2 Monitoring of nutrition spending improved (R7)	3.2.1 Monitor and maximize the use of the Nutrition Cost Centre in the PlanRep and Epicor (R7)	✓	✓	✓	✓	✓	✓							PO-RALG	MoFP, TFNC, UNICEF
		3.2.3 Plan for a new nutrition PER in 2020 to cover 2016/17; 2017/18 and 2018/19 (R7)							✓	✓	✓	✓			MoFP	UNICEF, PO-RALG, TFNC
	3.3 Development partners adhere to PO-RALG guidelines on timely reporting of ODA to local (R10)	3.3.1 Development partners meet the PO-RALG directive on timely reporting on ODA allocations and expenditures to local governments (R10)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	DPs	PO-RALG, TFNC, SUN Network
		3.3.2 PO-RALG to compile these reports and make them available for other analyses as required (including future PERs) (R10)			✓		✓		✓		✓		✓		PO-RALG	TFNC, SUN Network

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Outcomes	Outputs	Activities	2018		2019				2020				2021		Lead agency	Associate
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
		3.3.3 Ensure that donor-financed programmes include a component to support financial management initiatives (R10)	✓	✓	✓	✓	✓	✓							DPs	PO-RALG, TFNC

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