



Nutrition Budget Tracking and Tagging in Asian SUN Countries

*How PFM systems
can make nutrition more
explicit in pursuit of
sustainable nutrition financing*

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Foreword

Despite some noticeable progress in recent years, SUN countries in the Asia Hub continue to face significant nutrition challenges. The triple burden of undernutrition (stunting, wasting, low birth weight), micronutrient deficiencies (like anemia), and overweight and obesity is a reality in many of our countries.

One of the challenges governments face when trying to address this relates to resources. More adequate, effective, and equitable allocations of resources need to be targeted to nutrition. This starts with domestic resources. The upcoming SUN 4.0 Strategy (2026-2030) emphasizes the importance for countries to scale up domestic funding for nutrition.

Furthermore, SUN countries in the Asia Hub that participated in an earlier 2024 nutrition financing workshop, which served as the foundation for this Regional Workshop on Nutrition Responsive Public Financial Management, identified nutrition budget tracking as one of the key public financing issues they faced. As the focus is turning towards increasing domestic financing of nutrition, the importance of budget tracking to inform the budgeting of nutrition interventions and to better monitor execution is clear. In parallel, as more attention is paid to sustainable institutional building, the attractiveness of tools like budget tagging increases.

I believe this interest in the topic also stems from the many efforts already undertaken in recent years in nutrition resource tracking by Asian countries, including SUN budget analysis, and the realization that some of these efforts need to be stepped up and better integrated into government systems and budget processes.

These factors make this study on Nutrition Budget Tracking and Tagging in SUN Asian Countries particularly timely. By taking stock of the nutrition resource tracking situation across the region and by providing practical options that countries can use to strengthen their efforts, the report will serve as a key input for guiding countries in that journey. The report's regional overview underscores that most countries have started the process of integrating nutrition resource tracking into their public financial management systems but also that they face challenges in implementation.

The report puts forward important messages on how countries should pursue their efforts, including the importance of clearly determining the overall goal of tracking, before designing the system and tools, and the need to better embed the reforms in broader nutrition responsive budget reforms.

As a SUN Executive Committee member for Asia, I would like to thank the SMS Asia Hub and all of the countries which participated in the study providing critical insights into their own systems for the broader regional benefit. We thank the technical partners who conducted the study, Capacity for Nutrition (C4N), and the Finance Capacity Development Platform (FCDP) for SUN countries. I encourage all countries to use the study as they continue their journey in strengthening nutrition responsive budgeting and tracking.

Dr. Nazeer Ahmed

Chief Nutrition, SUN Focal Point Pakistan, SUN Executive Committee Member Representing Asia

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This study would not have been possible without the tremendous level of engagement by the governments and partners of the 11 SUN countries that make up the Scaling Up Nutrition (SUN) Asia Hub: Bangladesh, Cambodia, Indonesia, Lao PDR, Myanmar, Nepal, Pakistan, Philippines, Sri Lanka, Timor-Leste, and Viet Nam. The authors would like to thank the SUN Focal Points and their teams including representatives from Ministry of Finance and Planning offices who provided key insights and reflections throughout the process and critical review and validation of their country profiles – including at the in-person regional Nutrition Financing Workshop held in Bangkok 28 to 31 October 2025 with the countries mentioned above along with representatives from Papua New Guinea a member of the SUN Convergence Hub. The findings from the study represent the collective contributions of SUN countries. Annex 1 provides a list of all contributors across the eleven countries.

The study would also not have been possible without the vision and leadership provided by the SMS Asia Hub, including Eadara Srikanth, Marian Amaka Odenigbo, and John Dennis Wesonga, as well as contributions from the SUN country focal points and SUN Civil Society Network (CSN).

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Definitions

Chart of accounts: a list of financial accounts and reference numbers that serves to organize a country's financial transactions for purposes of effective budget management including tracking and reporting on budget execution (1)

Financial management information system (FMIS): a computer-based integrated financial management system where each transaction and its attributes are recorded in a computerized ledger system (1)

Integrated financial management information system (IFMIS): integrates FMIS with other PFM information systems in one comprehensive system that connects all financial transactions.

Nutrition budget tagging: one of several possible approaches a country could use within their budget tracking system to identify budget allocations that promote nutrition using a “marker.”

Nutrition budget tracking: a process to routinely collect and monitor data on budget allocations and/or actual expenditure on nutrition activities or programs.

Performance-based budgeting: Budgeting system that takes into account performance results in the formulation of budgets and aims to allocate resources based on these results (2)

Program budgeting: classifies expenditure by types of service and objectives, rather than – as in traditional budgeting – by types of inputs (salaries, supplies, equipment, etc.) (2). It complements the other budget classifications (administrative, economic, functional).

Public financial management: the areas of budgeting, procurement, cash management, debt management, accounting, and auditing (3)

Traditional or ‘line-item’ budgeting: budgeting in which agencies are provided with budget appropriations specified in terms of economic classification/input categories (4)

Acronyms and abbreviations

BACS	Budget and Accounting Classification System
CCET	Climate Change Expenditure Tagging
CoA	Chart of Accounts
ECD	Early Childhood Development
GDP	Gross Domestic Product
GRB	Gender-Responsive Budgeting
HMIS	Health Management Information System
IBAS	Integrated Budget and Accounting System
FMIS	Financial Management Information System
KII	Key Informant Interview
MoF	Ministry of Finance
MoH	Ministry of Health
MTBP	Medium Term Budget Plan
MTBF	Medium Term Budget Framework
MTEF	Medium Term Expenditure Framework
NCB	Nutrition Coordination Body
N4G	Nutrition for Growth
ODA	Official Development Assistance
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFS	Public Financial System
SDG	Sustainable Development Goal
SMS	SUN Movement Secretariat
SUN	Scaling Up Nutrition
UNICEF	United Nations International Child Emergency Fund
USD	United States Dollar

Executive summary

Despite strong commitments to nutrition across the Asia region – including recent commitments made at the 2025 Nutrition for Growth (N4G) Summit in Paris – countries face persistent challenges in securing predictable and sustainable financing. This study responds to growing demand for updated guidance on nutrition budget tracking, particularly in the context of declining donor support. It aims to document country experiences with nutrition budget tracking across the eleven Scaling Up Nutrition (SUN) countries in the Asia Regional Hub – Bangladesh, Cambodia, Indonesia, Lao PDR, Myanmar, Nepal, Pakistan, Philippines, Sri Lanka, Timor-Leste, and Viet Nam. Drawing from country experience, a summary of approaches, tools and common challenges are presented along with actionable recommendations to strengthen nutrition-responsive budgeting for the region.

Findings from the study emphasized that nutrition budget tracking is a *means to an end* and should be designed with the end goal in mind. Nutrition budget tracking is a resource-intensive activity that requires political willingness, strong coordination and time. Setting up processes to track nutrition can take several years to build and during that time nutrition plans may change or be redirected. Thus, it is key for nutrition budget tracking to have a defined purpose and clear use cases to achieve country nutrition priorities. However, too often, it appears that discussions in the region have focused predominantly on the “how” (system design) and less on the “why” (the rationale and end goal).

Three main **use cases** emerged from countries for the use of nutrition tracking: (a) to inform annual planning and budget preparation; (b) to monitor and optimize spending throughout the year; and (c) to strengthen advocacy and resource mobilization.

Nutrition budget tracking is most useful when there is a clear definition of nutrition, each sector has a clear set of costed priority nutrition activities that sum to a total nutrition funding target to track against, a financing plan to strategically mobilize resources to meet the target, and strong government commitment to nutrition and a financial directive from the Ministry of Finance for sectors to explicitly plan and budget for nutrition. Not having these pieces in place might signal that other more foundational priorities are needed to promote nutrition sustainably first.

Diverse approaches to nutrition budget tracking exist across the eleven countries studied in the SMS Asia Hub, ranging from ad hoc analyses to integrated systems within FMIS. The analysis of country experiences has underscored that countries are at various stages of developing and integrating nutrition tracking systems within their public financial management (PFM) frameworks. Indonesia has been a front-runner, establishing a fully integrated nutrition budget tracking system, supported by the semi-automated budget preparation (SPAN) platform. The system facilitates comprehensive oversight across all phases of the budget cycle. Timor-Leste has made some progress employing

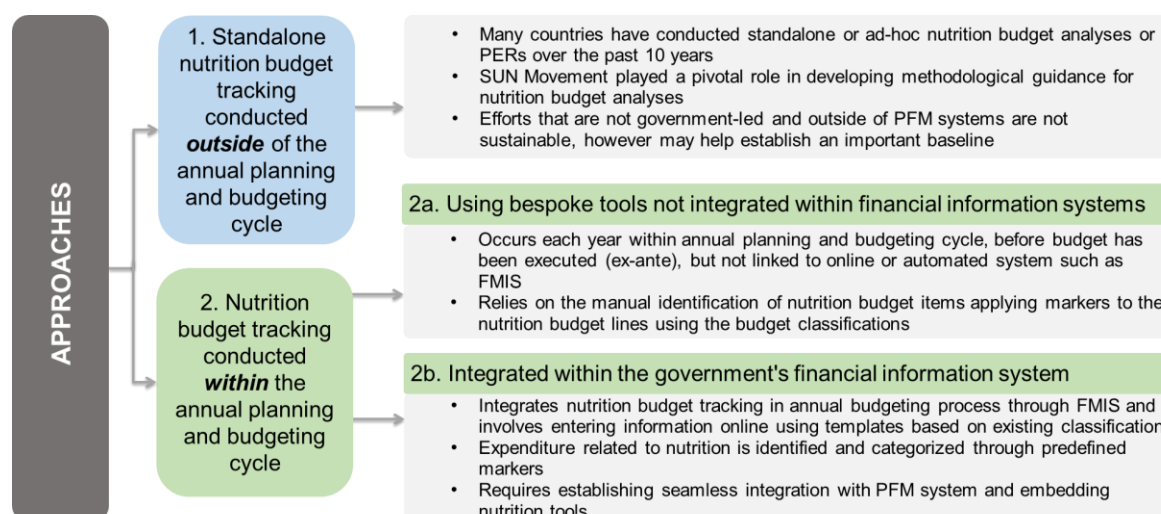
nutrition-eligible (NE) and nutrition-sensitive (NS) nutrition markers, in the context of its program-based budget. Several other countries are also showcasing promising initiatives. Bangladesh is upgrading its iBAS++ system to incorporate nutrition tagging, building on successful models used for gender and climate budgets. Nepal has developed a comprehensive digital infrastructure that allows tracking of nutrition-related funds across federal, provincial, and local levels. Lao PDR has piloted nutrition markers in its medium-term budget plan in select sectors, and Pakistan has piloted nutrition budget tagging and tracking in select provinces. Sri Lanka relies on high-quality manual budget tagging within a centralized accounting system, while the Philippines is currently piloting nutrition tagging within its financial management information system (FMIS) and unified accounts code structure (UACS) framework to complement its ongoing digital reforms. Additionally, the Governments of Bangladesh, Lao PDR, Nepal and Pakistan all made strong N4G commitments to develop, institutionalize, and optimize nutrition tracking systems to monitor nutrition allocations and expenditures annually (See Annex 3 for the full commitments).

At the same time, despite advances, the region continues to face common challenges. There is insufficient integration of nutrition within PFM systems across countries, a limited definition of the financing need by sector, no clear funding target for each sector to track against, no standard definition of nutrition or approach to identify nutrition in the budget, and expenditure data is not linked to nutrition outcome indicators, limiting the ability for performance evaluations. Additionally, there is: (a) lack of visibility over both government and external financing for nutrition; (b) limited linkage of financing data between national and sub-national levels; (c) and a need for strengthened nutrition governance and multisectoral nutrition coordination.

Based on a review of country experiences, the following approaches to nutrition budget tracking were identified as being utilized as shown in Figure ES.1:

1. Stand-alone nutrition budget tracking conducted *outside* of the annual planning and budgeting cycle (e.g., public expenditure reviews (PERs) or other multi-year reviews, such as SUN nutrition budget analyses).
2. Nutrition budget tracking conducted *within* the budget cycle
 - a. Conducted *within* the budget cycle using bespoke tools but not integrated within financial management information systems (FMIS)
 - b. Conducted *within* the budget cycle and integrated into the FMIS

Figure Executive Summary (ES) 1: Overview of nutrition budget tracking approaches



A suite of tools was identified, which countries can or have leveraged through their respective nutrition budget tracking approach. The combination of tools deployed depends on the current PFM structures and processes in place and the purpose for tracking nutrition budgets and expenditures. These include:

1. programmatic budget classifications for nutrition
2. nutrition markers
3. nutrition code in the chart of accounts.

Figure ES.2 below provides an overview of approaches across countries in the SMS Asia Hub, noting that some countries currently integrate nutrition budget tracking in financial information systems and other countries are in the process of doing so.

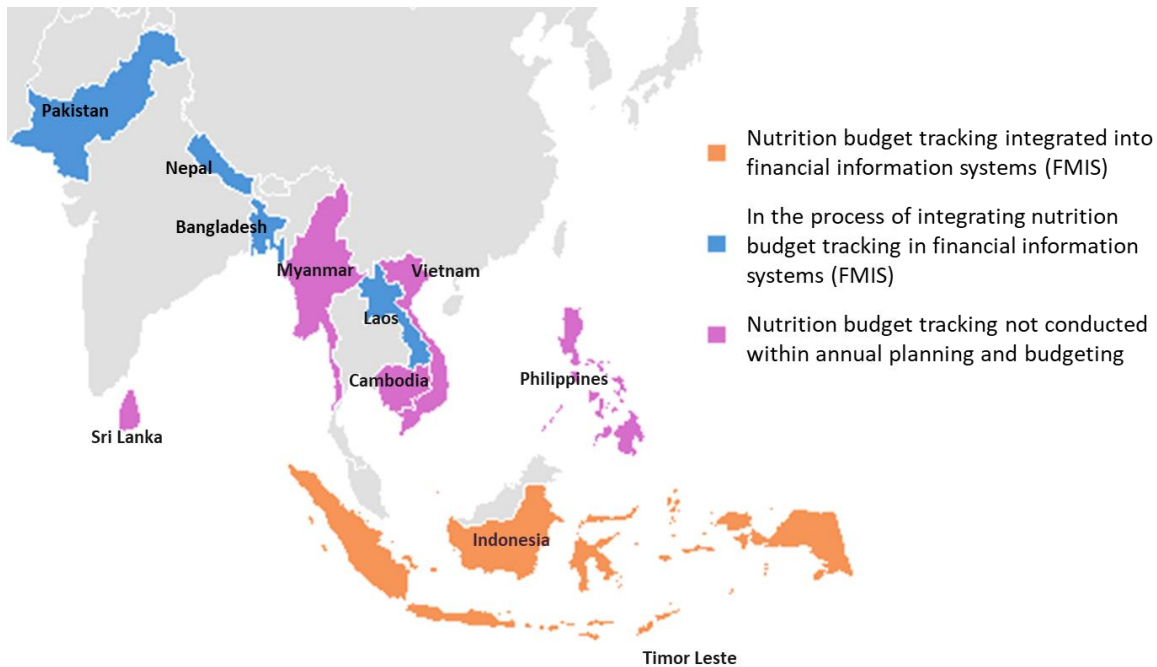
There is no one-size-fits-all method of nutrition budget and expenditure tracking.

Instead, countries should consider their end goal for tracking, current level of political will and nutrition governance, existing budgeting system, and current PFM infrastructure. Five diagnostic elements are recommended for consideration to help countries decide their way forward to strengthen or implement nutrition budget tracking systems:

1. Assess the primary goal of nutrition budget tracking.
2. Review existing country guidance that defines nutrition and assess if it is sufficient for objective budget tracking.
3. Assess how conducive the overall PFM landscape is for developing nutrition budget tracking processes.
4. Review the experience in climate or gender budgeting and tagging.

5. Determine the scope and frequency of the tracking, and whether to institutionalize the process within annual planning and budgeting to meet the desired needs.

Figure ES.2: Overview of nutrition budget tracking approaches in the S Asia Hub¹



In general, the following options are available for country consideration based on their budget system.

- **Countries with line-item based budgeting:** Line ministries and the Ministry of Finance should continue (or start if not already) tracking nutrition line items and consider approaches to strengthen what's already there.
- **Countries with program-based budgeting:** Consider adding programmatic classifications for nutrition and a nutrition marker to tag nutrition relevant programs and activities. The combination of both tools will enable a strong system of tracking all types of nutrition expenditure. For countries that already employ markers for other multisectoral thematic areas such as climate or gender, existing methodologies and modules within FMIS can be leveraged to include nutrition.
- **Countries undergoing or planning PFM reform:** Consider piloting program classifications and a nutrition marker to help make the case for integration of nutrition codes and markers. For countries already updating the structure of their chart of accounts (CoA), consider adding a branch of codes for multisectoral areas such as nutrition into the program segment of the CoA. However, updating the CoA

¹ Disclaimer: The boundaries, names, and designations used on this map do not reflect the opinion of the authors on the legal status of any country, territory, city, or area or of its authorities.

structure is not recommended as the first point of entry and should only be conducted if it provides a clear long-term advantage.

The learnings and experience sharing provided through this study presents countries with a practical frame of reference and a set of diagnostic elements that they can take forward to consider their own nutrition budget tracking approaches. The challenges and considerations highlighted by this study indicate that work must continue to update guidance to countries on nutrition budget tracking with ample dialogue across countries and technical partners to build consensus. This was validated by SUN countries at the recent SMS Asia Hub workshop where country delegations put forth a strong request to partners to come together to update the SUN guidance on budget analysis for nutrition. This updated guidance should assist countries to articulate their use case, provide a common definition of nutrition and taxonomy of investments and review and update guidelines on weighting of nutrition expenditure.

1. Introduction

Improving nutrition requires a broad scale up of evidence-based nutrition programming through a multisectoral approach. A common roadblock faced by many countries is a lack of predictable and sustainable long-term financing to support nutrition, which is compounded by the limited capacity of public financial management (PFM) systems to explicitly embed nutrition. Positively, Scaling Up Nutrition (SUN) countries in the Asia Regional Hub (Bangladesh, Cambodia, Indonesia, Lao PDR, Myanmar, Nepal, Pakistan, Philippines, Sri Lanka, Timor-Leste and Viet Nam) are eager to take practical steps forward that will improve funding for nutrition sustainably, especially in the context of diminishing donor funding (5), and develop adequate management tools to deal with nutrition budgeting, execution and monitoring.

Regional efforts

Regional efforts to strengthen nutrition financing began in 2015, spearheaded by the SUN Movement Secretariat and other partners, focusing on improving data for government nutrition financing. This included issuing guidance on a 3-step approach to nutrition budget analysis (6–8): (a) identification of budget line items; (b) categorization of budget line items; and (c) analysis of budget line items. Through this effort, SUN countries in the Asia Hub reviewed and reported nutrition budget allocations over several years to inform their strategies to improve nutrition financing (9).

Although significant effort has been made in developing studies and budget analyses on nutrition across the region, relatively little investment has been allocated to institutionalizing systematic nutrition budgeting processes in alignment with the overall budget cycle.

Moreover, a recent review done by UNICEF across eight East Asia and Pacific countries found that in almost all countries, evidence of government expenditure on nutrition was not consistently documented or aligned with budget allocation data, and rarely linked to nutrition plans or outcomes (10). While some countries have made significant progress considerable room for improvement remains.

Context and purpose of this study

In August 2024, SUN countries in the Asia Hub that participated in the Asia Regional Workshop on Nutrition Financing held in Bangkok identified nutrition budget tracking as one of the key public financing issues they faced in the region (5). There is strong demand for updated and strengthened guidance on nutrition budget tracking. Consequently, this study aims to assess the current state of nutrition budget tracking across the eleven SUN countries in the Asia Hub within their respective PFM system. In particular, the assessment aims to take stock of nutrition budget tracking approaches currently used and capture successful practices, lessons learned, and challenges throughout the region, to generate recommendations that countries can use to improve their systems.

2. Methodology

All eleven countries that comprise the SMS Asia Hub were included in this study: Bangladesh, Cambodia, Indonesia, Lao PDR, Myanmar, Nepal, Pakistan, Philippines, Sri Lanka, Timor-Leste and Viet Nam.

This study used a multi-pronged approach. Firstly, a desk review was conducted to systematically examine existing literature on nutrition budget tracking in the eleven SUN countries in the Asia hub. The review also included a scoping of methodologies employed in the region to track budgets and expenditures of other multisectoral thematic areas such as climate and gender.

Informed by this review, a survey was developed and validated by nutrition stakeholders and partners and sent to the SUN focal point or representative in each of the eleven SUN countries in the Asia Hub. Following a review of the responses submitted from all countries, key informant interviews were held with representatives from all eleven countries in the SMS Asia hub to validate and follow up on survey responses (See Annex Table A1.1 for the full list of informants).

The following definitions are used in this study:

1. Nutrition budget tracking: a process to routinely collect and monitor data on budget allocations and/or actual expenditure on nutrition activities or programs
2. Nutrition budget tagging: one of several possible approaches a country could use within their budget tracking approach to identify budget allocations that promote nutrition that promote nutrition using a “marker”.

Country deep dives were conducted for Indonesia, Timor-Leste, and Pakistan, consisting of a close review of government PFM documents and methodological documentation of tracking processes as available. Lao PDR was selected for a country case study, with a series of in-depth consultations held with Ministries of Finance, Planning and Investment, Health, Agriculture & Forestry, and Education as well as development and implementing partners (See Annex Table A1.2 for the full list).

Country profiles in Section 5 ‘Country Experiences with Nutrition Budgeting and Tracking’ were shared with the country teams for review and initial validation over email following the key informant interviews.

A workshop was also held from 28 to 31 October in Bangkok where the SMS Asia Hub countries included in the study came together to discuss and share their experiences with budgeting and tracking for nutrition and to share and validate the findings from this regional study.

3. Why track nutrition budget allocations and expenditure?

3.1 Purpose and use cases of nutrition budget tracking

Nutrition budget tracking could be a resource-intensive activity that requires political willingness, strong coordination and time. Setting up processes to track nutrition can take several years to build and during that time, nutrition plans may change or be redirected. Information systems also require technical software updates and often countries rely on development partners for technical assistance for testing and piloting. Additionally, strong political leadership is needed from high-level decision-makers/coordinating entities and the Ministry of Finance to implement processes to track nutrition.

Thus, it is key for nutrition budget tracking to have a defined purpose and clear use cases to achieve country nutrition priorities. Nutrition budget tracking is a means to an end and not an end in itself – meaning that it should be viewed as one of many tools to help drive progress towards desired outcomes.

Drawing from literature review and country experiences, three main use cases emerged from countries for the use of nutrition tracking: (a) to inform annual planning and budget preparation; (b) to monitor and optimize spending throughout the year; and (c) to strengthen advocacy and resource mobilization (11,12,24).

Nutrition budget tracking is most useful when there is a clear definition of nutrition, each sector has a clear set of costed priority nutrition activities that sum to a total nutrition funding target to track against, a financing plan to strategically mobilize resources to meet the target, and strong government commitment to nutrition and a financial directive from the Ministry of Finance for sectors to explicitly plan and budget for nutrition. Not having these pieces in place might signal that other more foundational priorities are needed to promote nutrition sustainably first. Likewise, countries that have been successful in institutionalizing budget tracking have typically done so as part of a systemic approach to strengthening nutrition budgeting – not limiting their focus only to tracking (24).

The question of “why track” is an important one from an operational perspective as the main objective for establishing a process of budget tagging should also influence system design, including the way tagging is implemented (11). The level of effort and rigor put into the design and implementation of a nutrition budget tracking system should match with the use case.

Nutrition budget tracking approaches must be designed with the end use case in mind, or else an approach might not produce data required. In other words, countries may develop tagging tools to track selected expenditure, but may not actually use those tools, as they are not fit for purpose or there is no clear demand to track the selected expenditure. For example, experience from climate tagging in the region suggests that there is no automatic

link between countries tagging climate-related expenditures in their financial management systems and countries actually tracking those expenditures, as thus far, few countries do (11). Part of the reason behind this is that the tagged information is not always sufficiently tailored to the needs of the users. This emphasizes the need to ensure consistency between the needs/rationale for tagging and system design.

Identifying nutrition-related activities or outputs in the budget (e.g., through tagging) enhances budget transparency by providing an overview of resource allocation across sectors and a better understanding of program results. It also boosts accountability by linking funds to specific outputs, ensuring that ministries are responsible for delivering results. Furthermore, this information guides policy decisions and budgeting guidance, supporting evidence-based resource allocation aligned with strategic priorities.

3.2 Tracking to inform nutrition-responsive budgeting

One of the most important uses of nutrition budget tracking is to generate data to inform the annual budgeting process. As outlined below, nutrition budget tracking generates data to inform each step in the annual budget cycle to help ensure adequate, effective, and efficient use of funding aligned to nutrition plans and desired outcomes (See Figure 1). In that respect, nutrition budget tracking is a key component of nutrition-responsive budgeting.

During **budget formulation**, previous year's allocation and expenditure trends (e.g., utilization rate, funding gaps, performance assessment) can help line ministries plan nutrition interventions in the forthcoming budget year, as well as guide the Ministry of Finance (MoF) in setting overall financial directives and guidance to line ministries to support budgeting and execution of nutrition-related interventions. Funding gap analysis (resource need compared to government budget) can make a stronger case for external resource mobilization at the time of budget formulation and ensure donor financing is aligned to cover resource gaps. Line ministries can prepare their budget proposals to the Ministry of Finance/ Planning office, demonstrating the rationale for nutrition and advocating for adequate nutrition budget, inclusive of financing data and impact narratives that describe nutrition performance and need, in line with the sector program objectives and the national nutrition goals. The budgeting module of the financial management information system (FMIS), if operational, collects the budget proposals from line ministries and agencies, and consolidates them into an overall budget proposal, from which a "nutrition budget" can be extracted. Nutrition tagging takes place at this stage as part of the identification of the nutrition-related budget lines.

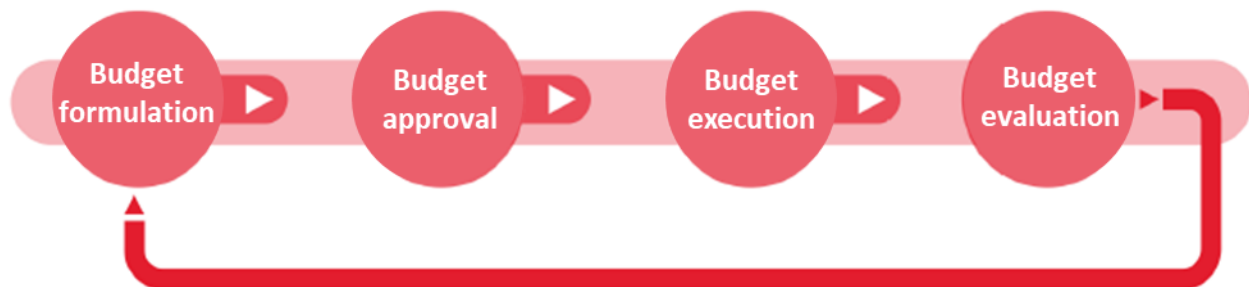
The nutrition coordination entity has an important role to play in **budget approval**, particularly in advocating for the overall funding of nutrition with the Ministry of Finance in line with the objectives of the multisectoral nutrition strategy. Political will and commitment from the Prime Minister's Office play a crucial role supporting the allocations to the nutrition-related programs. In turn, the Parliament has the final say in approving expenditure related to nutrition, which opens up opportunities for advocacy, especially

from civil society. Data generated from nutrition budget tracking can be used to support internally-driven advocacy efforts to support budget negotiations and approvals.

Throughout **budget execution**, line ministries routinely monitor spending progress and make adjustments to improve efficiency and effectiveness enabling timely corrective measures to improve fund utilization and program delivery and follow-up with MoF with budget memos to ensure timely disbursement of funds. Nutrition coordinating entities should be using the data to inform periodic review meetings throughout the year for accountability across sectors. Tracking and monitoring nutrition expenditures during budget execution is key to ensuring transparency, accountability, and effective and efficient use of financial resources.

Finally, during **budget evaluation**, MoF prepares nutrition expenditure reports (e.g., using FMIS) for coordination entities' review and submission to Cabinet and Parliament. Line ministries conduct annual end-of-year budget review of performance for learning purposes and to inform budget formulation for the next cycle, and the coordination entity uses data to report progress towards national nutrition financing commitments (N4G, SDG, etc.) and to convene development partners and investors to discuss and align financing priorities.

Figure 1: Key steps of the budget cycle



Source: World Bank (12)

4. How countries conduct nutrition budget tracking

Drawing from literature review and country experiences, countries may take either of two broad approaches to nutrition budget tracking, differentiated by whether it is conducted *within* or *outside* of the annual planning and budgeting cycle. As explained below, each approach has its merits and challenges. The design a country may take depends on the existing budget system (e.g., line-item budgeting, program-based budgeting, performance-based budgeting) including which tools are available.

Efforts that are not government-led and outside of PFM systems are not sustainable, although stand-alone assessments of nutrition financing can be helpful to make the case for why government PFM systems should be strengthened for nutrition and can serve an important purpose for countries that have not yet established integrated financial management systems, providing a foundation for routine tagging and tracking methods. In the SUN Asia region, many countries do not have the PFM structures established in order to support an integrated approach to nutrition budget tracking.

On the other hand, efforts to track nutrition expenditure inside the PFM systems require other pieces to be already in place, including mainstreaming processes, effective and functional coordination structures, in order to be successful. The adoption of program-based budgeting can also facilitate implementation while the existence of a functional FMIS is critical if countries are going to tag actual expenditure. This is why countries that have been successful in nutrition budget tagging, such as Indonesia, have in general been systematic in their efforts, not focusing exclusively on budget tracking and tagging (24). The World Bank has developed guidance (12) to help countries determine the sequencing of some of the steps they may take in strengthening nutrition-responsive budgeting, including nutrition budget tracking.

4.1 Approaches to nutrition budget tracking

1. Stand-alone nutrition budget tracking conducted *outside* of the annual planning and budgeting cycle

Stand-alone nutrition budget tracking expenditure reviews typically involve examining past budget commitments and disbursements, comparing them, and mapping each against actual funding needs. These exercises can help governments identify nutrition funding gaps, prioritize nutrition actions, and ensure that resources align with national nutrition strategies. Such nutrition analyses are conducted usually after budgets have been executed (ex-post).

For example, many countries have conducted stand-alone or ad-hoc nutrition budget analyses or public expenditure reports over the past 10 years (See Annex 2 for the full list). The SUN Movement played a pivotal role in developing methodological guidance for nutrition budget analyses in 2015, which many countries applied over the course of multiple budget cycles, enabling the assessment of government nutrition allocations and expenditures (8) and the World Bank has developed a practical guiding framework to assist countries in conducting nutrition public expenditure reviews (13).

Stand-alone nutrition budget tracking analyses are most successful when they are conducted on a regular basis across multiple budget cycles and when they utilize data provided by the FMIS system when operational.

Additionally, a budget performance review of a multi-year nutrition strategy is critical to generate learnings on performance and efficiencies to help inform strategy development for the next nutrition strategy. These critical documents set priorities for nutrition and direct annual planning and budgeting.

2. Nutrition budget tracking conducted *within* the annual planning and budgeting cycle

A. Using bespoke tools not integrated within financial information systems

This approach to nutrition budget tracking occurs each year within the annual planning and budgeting cycle, before the budget has been executed (ex-ante), but is not linked to an online or automated financial management system such as FMIS. This approach relies normally on the manual identification of nutrition budget items applying markers to the nutrition budget lines using the budget classifications. Once identified, a nutrition marker is applied to ‘tag’ these items as nutrition related. This process can be conducted using spreadsheets, with data later integrated into the budget preparation process. Its effectiveness largely depends on clear notation of nutrition in budget line items. Nepal, Sri Lanka and Pakistan offer good examples of this practice.

The quality of data produced depends on the existing budget system and its level of disaggregation, such as classification down to the activity or sub-activity level (see Box 1 below on budget classification). In program-based budgeting, the programmatic classification serves as the primary basis for identifying nutrition-related expenditures. In contrast, in the line-item budgeting system, the list of projects and activities within the development budget is the main source of information for the tagging process. This approach also requires reviewing program design to determine if it includes explicit nutrition objectives, indicators, activities, or outcomes, which can be time and labor intensive. Since identifying what qualifies as nutrition can be subjective across sectors, clear guidance is essential for officers responsible for manually reviewing and tagging budgets, ensuring consistency and accuracy.

Box 1: Budget classifications in nutrition budget tracking

There are four common types of budget classifications that can be used to inform nutrition tagging and tracking, as presented below. Programmatic classifications are particularly well suited for clarifying the purpose of expenditures, thus aiding in the tagging process.

1. Administrative: identifies the ministries, departments, and agencies (MDAs) involved in nutrition. This is crucial for accountability and tracking which parts of the government are funding nutrition.
2. Economic: categorizes expenditure by its nature (e.g., salaries, goods and services, transfers), including nutrition expenditure in some cases, but visualization of nutrition is quite challenging.
3. Functional: categorizes expenditure by functions of government (such as healthcare, education, social services), some of them include nutrition, but not in a visible manner.
4. Programmatic: categorizes expenditure by programmes normally at the sector level, but it can also be multisectoral which can fit with the structure of a nutrition action plan.

A clear representation of nutrition activities within the budget classifications ensures they are sufficiently visible during the budgeting process, enabling their alignment with the nutrition strategy and prioritization in resource allocation. This clarity also facilitates effective monitoring throughout implementation, ultimately enhancing the impact and effectiveness of nutrition interventions.

B. Integrated within the government's financial information system

This approach integrates nutrition budget tracking within the annual budgeting process through the use of FMIS and involves directly entering information online using pre-configured templates based on existing classifications (administrative, programmatic, economic). Expenditure related to nutrition is identified and categorized through predefined markers, with data entered manually by budget units connected online to the system. This method requires establishing seamless integration with the PFM system, including alignment of budgets, classification systems, internal control procedures, and reporting routines.

When FMIS integrates fund commitment, expenditure approval, and payment processing, it can automatically generate real-time reports comparing actual spending against budgets. Dashboards displaying expenditure data can provide real-time visualization and can alert managers to underspending or overspending in key nutrition programs across ministries. However, full automation is limited by the need for annual updates – such as adding new items or discontinuing others – and adjustments to budget amounts.

Institutionalizing nutrition budget tracking within FMIS can extend its functionalities to include local governments, supporting detailed financial management at the local level. This enables accurate budget allocation, monitoring, and real-time tracking of nutrition expenditures at the sub-national level, thereby enhancing fiscal transparency, efficiency,

and resource utilization. It also facilitates assessment of nutrition spending where most services are delivered. Indonesia provides an example of an institutionalized tracking approach, while Timor-Leste offers a partial approach that, for now, focuses solely on the budgeting phase.

4.2 Tools to embed nutrition within annual planning and budgeting

Nutrition budget tracking conducted within the annual planning and budgeting cycle can use a variety of tools. When integrated within the PFM system, these tools can be systematically leveraged to optimize the process of and data generated from a nutrition budget tracking system. The combination of tools used typically depends on the current PFM structures and processes in place and the purpose for tracking nutrition budgets and expenditures.

1. Programmatic budget classifications

A programmatic classification structures government spending based on policy objectives and desired outcomes, making it particularly effective for tracking and managing nutrition interventions (See Box 1). This approach allows for clear delineation of activities aligned with strategic nutritional goals and enhances accountability.

For example, Timor-Leste uses nutrition program classifications at the sub-program and activity levels. As shown in Table 1, under the program code for “Primary Health Care” (528), there is a sub-program code for “Nutrition” (52804), and several activity level codes, including “Nutrition policy and strategy” (5280403), “Nutrition services” (5280404), and “Reinforcement of Management of Community Nutrition” (5280405) (14). Additional nutrition activity codes are available under other program classifications, such as “Reinforcement of service of management and clinic nutrition” (5290203) (14).

2. Nutrition markers

A nutrition marker can be used to identify and 'tag' nutrition-related interventions categorized as programs, sub-programs, or activities within the PFM system. In principle, nutritional markers can be applied to any budget classification, such as the administrative, programmatic, functional, or economic categories. However, the programmatic classification provides the broadest, most visible, and detailed basis to identify nutrition-related items. A nutrition marker can be applied to outputs and activities that contribute to a nutrition objective, regardless of whether nutrition represents a large or small part of the program.

When budget classifications are interconnected within FMIS, applying a marker to one classification will automatically imply the others. This enables the extraction of reports that show nutrition expenditures by administrative unit, program and economic category, facilitating comprehensive monitoring and analysis. In addition, program-based budgeting

systems also can integrate markers that help to identify other cross-cutting thematic areas, such as climate and gender.

For example, Timor-Leste uses a nutrition marker within its program classification at the activity level. This marker identifies and categorizes activities that are explicitly related to nutrition. Nutrition markers can also be applied to activities that contribute to nutrition outcomes but are not explicitly labeled as nutrition-related, which is common when nutrition is one of multiple program objectives.

As illustrated in Table 1 below, the “Nutrition Marker” column indicates whether an activity is nutrition-specific or nutrition-sensitive. Line ministries apply these markers online during the budget preparation phase. This tool enables the automatic generation of data summaries for all budget lines with the nutrition marker, making it easy to identify the full set of nutrition-related budget lines even when nutrition is not explicitly mentioned in the program classification. The case of Timor-Leste shows that nutrition markers are most useful when used in tandem with programmatic classifications, as it allows data users to interpret the data better in line with the program objectives.

Table 1: Example of the use of nutrition markers in Timor-Leste (extract from Budget 2025).

Ministry	Program	Subprogram	Activity	Nutrition Marker (Specific NE or Sensitive NS)	Amount allocated (US\$)
017 Ministry Health	Program 528: Primary Health Care	Sub-program 52804: Nutrition	Activity 5280403: Nutrition policy and strategy	NE	84,600
			Activity 5280404: Nutrition services	NE	6,244,816
			Activity 5280405: Reinforcement of Management of Community nutrition	NE	1,235,880
			Activity 5280406: Immunization	NE	8,800
			Activity 5280408: Maternal and Neonatal Health	NE	95,860
	Program 529: Secondary and Tertiary Health Care	Sub-program 52902: Hospital	Activity 5290203: Reinforcement of service of	NE	396,000

		services referral and municipal	management and clinic nutrition		
114: Ministry of Agriculture, Livestock, Fisheries and Forest	Program 2009: Livestock, Veterinary and Technology	Sub-program 2013: Production and Productivity of animal products	Activity 2149: To introduce production model for buffalo milk	NS	\$79,500
048 Municipal Administration of Ainaro	Program 521: Basic Education	Sub-program 2570: School Feeding	Activity 2509: Provision of school feeding in basic education schools	NS	1,500,400

Source: Timor-Leste State Budget for 2025 (14)

In Indonesia, selected outputs of relevant ministries are tagged with specific nutrition markers (in this case codes) using SPAN (State Treasury and Budget System) and e-Monev to track budget realization and performance. Weighting is applied to estimate the proportion of the budget that directly contributes to stunting reduction. The identification process is led by the line ministries or agencies, which submits an initial list to the Ministry of National Development Planning (Bappenas) and MOF during budget preparation. The list undergoes multiple iterations, in reconciliation meetings to ensure consistency with the stunting reduction objectives.

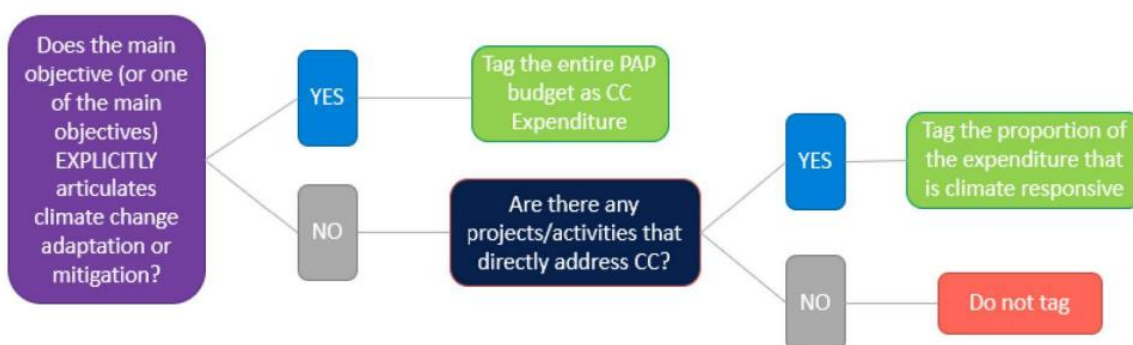
When considering the use of a nutrition marker, countries face certain key questions: what qualifies as a nutrition investment, whether to use nutrition-specific or nutrition-sensitive terminology (and if this distinction supports nutrition-responsive budgeting), and whether to apply a "weight" to approximate targeted nutrition funding. Therefore, it is essential for the Ministry of Finance to establish a standard definition of the nutrition marker to serve as technical guidance for training budget and finance officers. In some cases, classifying activities as nutrition-specific or nutrition-sensitive may be unnecessary and can be omitted. Regarding weights, applying an evidence-based approach is often still quite subjective, and some countries may choose not to use weights at all. If weights are not applied, it is important to clearly contextualize the data presented to ensure accurate interpretation (For a full list of commonly asked questions and answers see Annex 3).

Box 2: Additional examples of cross-cutting thematic budget markers

The Use of Climate Markers in the Philippines

Starting in 2014 the Philippine Government has tagged climate budget and expenditure using a climate budget marker as outlined in the Climate Change Expenditure Tagging (CCET) framework. At the agency request level, each agency/ sector tags programs, activities, and projects to identify the climate related budgets and determines the amount to be allocated. The CCET Helpdesk is available to assist sectors with technical review and revision as necessary for applying the marker/tag and is also tasked with the consolidation and communication of the data to policy-makers (17).

Figure 2: Decision tree to guide sectors in tagging budgets for climate in the Philippines



Source: Borje et al. (17)

The Use of Gender Markers in Nepal

The use of a Gender Marker was introduced in Nepal in FY 2007/08 by the Ministry of Finance through the Gender-Responsive Budgeting (GRB) framework, which is integrated across all levels of government (18). A three-tier classification system is used to tag budget items as either:

1. Directly Gender Responsive – benefiting > 50% of women
2. Indirectly Gender Responsive – benefiting 20-50% of women
3. Neutral – benefiting <20% of women

Gender budget tagging is integrated into the Line Ministry Budget Information System (LMBIS), and the Public Expenditure and Financial Accountability (PEFA) framework includes GRB performance indicators (18). Additionally, all programs and projects above NPR 50 million (USD 0.41 million) have to undergo mandatory gender audits and reporting. However analyses of annual reports and expenditure trends are rarely conducted to inform future budgeting and clear spending targets are lacking.

The Use of Gender Markers in Bangladesh

The Government of Bangladesh recognizes the role of women in nutrition and development and encourages a greater focus on reducing gender differences. To that end, the food and nutrition security relevant line ministries integrate gender dimensions in their programs and track the planned budget spending by gender which is reported on an annual basis in the monitoring reports of the Bangladesh Country Investment Plan (CIP). The monitoring report dedicates a section on measures taken to advance women's advancement in each ministry in the documents that accompany the national budget. It includes a measure of the annual expenditure incurred towards women, specifically. The gender-related expenditure for each sector has been manually tracked for the last 15 years and the Finance Division recently implemented an integrated tracking system in iBAS++ to track gender budgets and expenditures. The proportion of gender spending in the total budget of each one of the sectors is annually monitored by the Ministry of Food and 17 partner ministries in collaboration with the Ministry of Finance, and plans are in place to extend the Gender Budget Report preparation to all ministries (27).

3. Nutrition code in the chart of accounts

The chart of accounts (CoA) is a fundamental component of PFM systems, necessary for practical accounting and budget execution reporting (1). The CoA is based on a system of budget classifications, or segments, covering all government financial transactions.

Incorporating nutrition budget lines into the CoA is a potential tool to help facilitate ongoing tracking, monitoring, and reporting of nutrition financing. However, due to its highly structured nature comprising multiple interlinked classifications, updating the CoA to include changes in nutrition codes is a complex and resource-intensive task. Securing approval from the Ministry of Finance for such changes presents a significant barrier. Updating the CoA within the FMIS requires therefore significant time, technical expertise, and IT resources for software adjustments, along with training for finance and budgeting officers to ensure proper use and interpretation of the new classification.

Furthermore, the integration of nutrition tagging involves aligning nutrition-related costs with specific budget classifications within the CoA, knowing that nutrition is often only partially reflected in existing classifications. Consequently, full representation of nutrition-related transactions does not seem to be realistic.

5. Regional overview of nutrition budgeting and tracking

SUN Countries in the Asia Hub have made significant strides in developing multisectoral nutrition strategies to combat malnutrition, though implementation and financing mechanisms vary widely across countries. The region presents a mix of strong policy frameworks, emerging coordination structures, and ongoing challenges in aligning policy and programmatic objectives with budget priorities and allocations.

National multisectoral nutrition plans have been adopted in almost all countries included in this study, although some require updates or official endorsement by the government. While multisectoral nutrition plans in Bangladesh, Indonesia, Timor-Leste, Nepal, Vietnam, and the Philippines are costed other countries' plans are not, which hinders their articulation with the state budget and the development of medium-term financial plans. Additionally, even for those with costed multisectoral plans, most do not break down the financing need by sector, which makes it harder for the multisectoral nutrition plan to inform sectoral plans and annual sector planning and budgeting.

Although data on government disbursement to nutrition is limited in the region, nutrition budget analyses or public expenditure reports indicate that domestic resource allocations are critically low. While data availability and comparability are limited, studies show most SUN countries in the Asia Hub spend less than 1% of GDP on nutrition, falling far short of needs despite high malnutrition burdens and declining Official Development Assistance (ODA) to Basic Nutrition in the Asia region (Annex 2) (15,16).

Country approaches to nutrition budgeting and tracking across the SMS Asia hub vary, with countries at various stages of developing and integrating nutrition budget tracking within their PFM systems.

Indonesia has established a fully integrated nutrition budget tracking system, supported by the semi-automated SPAN platform. This platform enables real-time monitoring of budget execution incorporating specialized nutrition markers at the output level which are linked directly to national objectives. The system facilitates comprehensive oversight across all phases of the budget cycle. Timor-Leste has additionally made progress employing nutrition-eligible (NE) and nutrition-sensitive (NS) nutrition markers, in the context of its program-based budget. Its government resource planning system (GRP) links local administrations into the broader FMIS, utilizing four thematic markers – gender, child, nutrition, and climate – to aid in cross-sectoral accountability and resource alignment.

Several other countries are showcasing promising initiatives. Bangladesh is upgrading its iBAS++ system to incorporate nutrition tagging, building on successful models used for gender and climate budgets. Nepal has developed a comprehensive digital infrastructure that allows tracking of nutrition-related funds across federal, provincial, and local levels.

Lao PDR has piloted nutrition markers in its medium-term budget plan and recently adopted a new chart of accounts and a treasury single account, setting the stage for future digital reforms. Sri Lanka relies on high-quality manual budget tagging within a centralized accounting system, while the Philippines is currently piloting nutrition tagging within its FMIS and UACS framework to complement its ongoing digital reforms, although its system remains limited to annual manual data collection in a few agencies. Pakistan additionally has conducted nutrition budget tagging in tracking at the provincial level in few provinces; however the process has not yet been integrated into the financial management system.

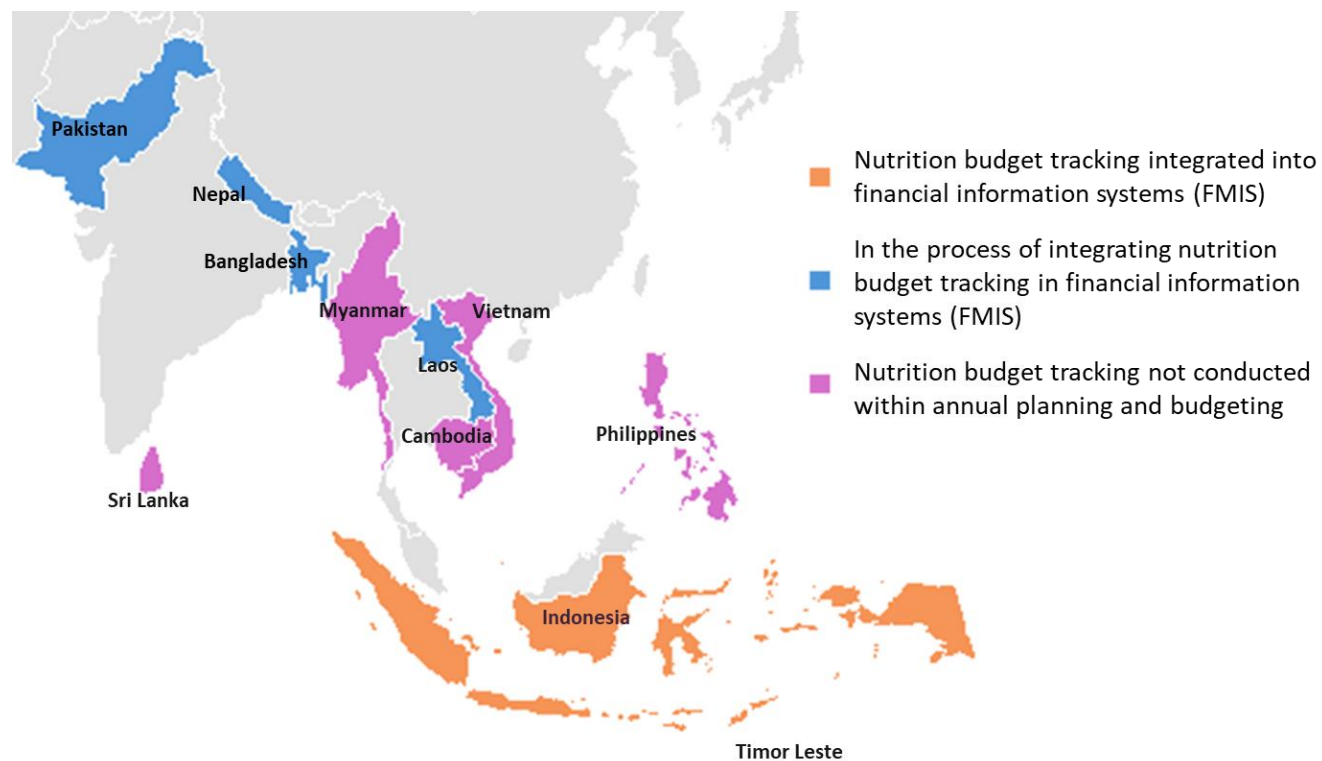
Early-stage efforts, seen in Cambodia and Vietnam, are still laying the groundwork. Cambodia is preparing to implement performance-based budgeting by 2026, with a national strategy in place but no routine tracking yet operational. Vietnam faces more significant challenges, including with data collection, uncoordinated health and nutrition budgets, and delays in reporting, which hinder effective tracking and accountability.

Nutrition financing in Myanmar has focused on humanitarian and emergency responses, and there has been an overall lack of political stability and will to support the broader PFM reform necessary for tracking.

Despite advances, the region also continues to face common challenges. Implementation gaps are widespread; most countries have robust nutrition policies, but few have operationalized routine tracking mechanisms. Technical limitations also pose hurdles, with many systems remaining manual or lacking specific nutrition codes. Linking national and sub-national level tracking presents further difficulties, as countries with advanced systems have struggled to capture a holistic view of nutrition expenditures.

Across the Asia region there is a clear policy commitment to linking nutrition with budget processes. While implementation challenges remain, the growing emphasis on nutrition-sensitive PFM reforms and innovative tracking mechanisms demonstrate a positive trajectory toward more transparent, accountable, and effective nutrition financing – paving the way for improved nutrition outcomes across the region.

Figure 3: Overview of nutrition budget tracking approaches in the SMS Asia Hub²



² Disclaimer: The boundaries, names, and designations used on this map do not reflect the opinion of the authors on the legal status of any country, territory, city, or area or of its authorities.

Table 2: Overview nutrition budget tracking approaches and tools in the SMS Asia Hub

Country	Budgeting System	Stand-alone budget tracking ³ (outside the budget cycle)	Nutrition budget tracking within the budget cycle	Nutrition budget tracking using FMIS	Tools for tagging/tracking			Guidelines for tagging/tracking	Planning to adopt approaches and tools
		1	2	3	Nutrition markers	Program classification for nutrition	Nutrition in chart of accounts (complementary)		
		1	2	3	4	5	6		
Bangladesh	Transitioning from line-item to program-based budgeting	Yes (2014/5, 2016/7, 2018/2019, 2020/21, 2021/22)	Yes	No	No	No	No	No	Yes (2,3,4,5)
Cambodia	Transitioning from line item to performance-based budgeting	Yes (2016, 2017)	No	No	No	No	No	No	Yes (2)
Indonesia	Performance-based budgeting	Yes (2015, 2016, 2018, 2019, 2020)	Yes	Yes	Yes	Yes	Yes	Yes	n.a.
Lao PDR	Transitioning from line-item to program-based	Yes (2016-2019, 2020-22)	<i>Piloting</i>	No	<i>Piloting</i>	Yes	No	No	Yes (2,3,4,5)
Myanmar	Line-item budgeting	No	No	No	No	No	No	No	n.a.
Nepal	Transitioning from line-item to program-based	Yes (2017/18, 2018/19, 2019/20 and 2020/21)	Yes	Yes	No	Yes	No	No	Yes (4,5)

³ As defined in Section 4.1 (includes SUN nutrition budget analyses and external nutrition budget analyses)

Pakistan	Line item & Performance-based	Yes (2015, 2016, 2017/18-2019/20)	Yes	No	<i>Piloting</i>	No	No	Yes	Yes (3,4)
Philippines	Performance-based	Yes (2015, 2016, 2017-2019)	No	No	No	No	No	No	Yes (2,4,5,6)
Sri Lanka	Line item	Yes (2014-2018)	No	No	No	No	No	No	Yes (2,3, 4)
Timor-Leste	Transitioning from line-item to program-based	Yes (2019-2023)	Yes	Yes	Yes	Yes	No	Yes (Budget circular)	Yes (6)
Vietnam	Line item	Yes (2015, 2016, 2018, 2017-2020)	No	No	No	No	No	No	n.a.

6. Country profiles

Bangladesh

Country Overview: Bangladesh has a strong multi-sectoral coordination approach involving key ministries, advanced financial management systems like iBAS++, and efforts are underway to integrate nutrition budget tracking within existing frameworks learning from the gender and climate examples. The Government undertook two nutrition public expenditure reviews (PERs) in recent years.

Bangladesh adopts a highly coordinated multisectoral approach to nutrition policy and budgeting. Twenty-two ministries are involved in nutrition initiatives, with four key ministries, Food, Health, Local Government, and Women and Children Affairs, accounting for approximately 78% of total nutrition expenditure in FY2021-22.

Over the last decade, Bangladesh has made substantive progress towards establishing a resilient and effective financial management system for the country. In 2018, an upgraded chart of accounts, budget and accounting classification system (BACS) and integrated budget and accounting system (iBAS++) were implemented. Updates are also underway to transition to a program-based budgeting system. There is no specific program classification in the chart of accounts, although there is the intention to develop it. Presently, there is an operational segment, that is disaggregated to activity/sub-activity/project group/project level, which could accommodate a programmatic classification (16).

Gender and climate domains have both already been incorporated into the iBAS++ system, which currently handles the country's centralized budget allocation, budget implementation plan and accounting processes including all public projects implemented at both national and sub-national levels. Steps are planned for MoF to create a comprehensive business plan for iBAS++ nutrition integration and iBAS++ authority to design nutrition budget tracking module (17).

Despite a lack of institutionalized tracking, in the first and second Bangladesh Country Investment Plans (2011- 2016; 2017 2022) nutrition and food security interventions have been manually tracked based on a common results framework which contains output, outcome and impact indicators. Bangladesh undertook two public expenditure reviews (PER) examining the level and composition of public expenditure on nutrition. The first PER covered FY 2014/15 to 2016/17 and the second PER covered 2017/18 to 2021/22. This informed the MoF of the financial gaps for nutrition. There is a centralized process for the codification of nutrition expenditure, which counts on the support of sectoral and lead ministries.

Cambodia

Country Overview: Current efforts to increase alignment of sector plans with the Third National Strategy for Food Security and Nutrition (NSFSN) 2024-2028 and the involvement of the sub-national level as well as ongoing PFM reform with a strong legal basis and an operational FMIS provide a strong foundation to continue to strengthen financial management and create a favorable framework for nutrition budgeting.

Since 2004, Cambodia has been implementing reforms to promote performance-informed budgeting, spurred by the adoption of the 2018 Budget System Reform Strategy

(2018–2025). These efforts have focused on improving its budget information system, budget classifications, and nutrition coding to enhance efficiency in nutrition and general resource allocation. Under the current Stage 4 of the PFM Reform Program, which emphasizes performance accountability, the government is further strengthening these initiatives. This includes enforcing performance agreements across all Ministries, bolstering performance monitoring and evaluation systems, and aligning Budget Strategic Plans (BSPs) with Medium-term Budget Frameworks (MTBF) and Medium-Term Fiscal Framework (MTFF), among other measures.

Most recently, in 2023, a new Public Financial System Law (PFS law) was issued, updating the legal basis for the preparation and execution of the state budget. This new PFS law underscores the ongoing PFM reform, notably including the adoption of performance-based budgeting, which is slated for implementation starting with the 2026 budget cycle. Consequently, the 2026 budget is expected to demonstrate a significantly higher level of performance orientation due to these comprehensive measures.

However, budgeting for nutrition involves several key aspects beyond having a performance-based budgeting system in place. Cambodia also requires robust costing of national nutrition plans, capacity strengthening in budget management, and the development of financing plans or targets to help guide nutrition budget tracking and tagging methods. There is currently no routine manual or institutional tracking of nutrition budgets or expenditures in place in the country, but a strong interest and political will to capitalize on the current PFM reforms to institutionalize nutrition tracking.

Indonesia

Country Overview: Nutrition budgeting is integrated into the PFM system, enabling periodic monitoring of expenditures across all budget phases. Strong leadership and coordination exist among the Secretariat of Vice President, Ministry of Finance, the Ministry of National Development Planning (Bappenas) and technical line ministries to ensure effective implementation and alignment of planning, budgeting, and performance. The use of nutrition markers in budget tagging allows for clear identification of nutrition-related spending without disruption of the existing PFM system. Specific guidelines support the exercise. Monitoring has been done using an online reporting system. A web-based system is being developed to map non-governmental contributions in support of nutrition interventions.

Indonesia has integrated its nutrition budget tracking into its financial management system as part of broader efforts to support stunting reduction in the country. Effective collaboration between the Ministry of Finance (MoF) and the Ministry of Planning (Bappenas), the commitment of relevant line ministries, and the effective oversight of the Secretariat of Vice President as the coordinator of the National Strategy to Accelerate Stunting Reduction (STRANAS), were crucial in institutionalizing budget tracking methods within the country's PFM systems (18). MoF and Bappenas coordinate to ensure an integrated approach is systematically applied across all phases of the budget cycle, from budgeting to execution and reporting. They jointly issue a budget circular, assigning budget ceilings for the annual budget and line ministries must justify funding requests based on program objectives, performance indicators, and expected results.

The budget information system (SAKTI/FMIS) ensures comprehensive budget integration across central government (line ministries), enabling tracking of budget allocations and expenditures. It manages the entire budget cycle, from planning and approval to execution, reporting, and auditing. SAKTI facilitates decentralized internal controls over budget line items and transactions within sector budgets. Commitments and payments are recorded in SPAN based on approved budget ceilings, allowing for alignment of spending with national priorities through program and activity codes.

Indonesia's budget tagging approach has been implemented without requiring significant changes in the existing PFM legislation or needing any amendments to the budget and accounting classification structures. Line ministries perform budget tagging during budget formulation at the output level through the use of nutrition markers (19) taking into account the programmatic classification. The budget tagging process is semi-automated and supported by specific guidelines.

The MoF, based on SPAN, produces budget execution reports throughout the fiscal year. This has enabled the government to track budget actuals compared to the initial budget allocations, ensuring timely disbursement, and make adjustments to improve efficiency and effectiveness. In addition to SAKTI and SPAN, Bappenas uses a web-based monitoring and evaluation application (*eMonev PP39*) as a source of data for performance analysis and reporting.

All outputs (of activities) that are intended to contribute to the achievements of nutritional improvement outcomes are consolidated by MoF as thematic/multisectoral expenditures on stunting reduction. This data helps identify funding needs, set priorities, and align resources with national nutrition goals.

Indonesia has started to track nutrition expenditures of sub-national governments, considering they have the primary responsibilities for delivery of these services. The diversity of information on spending at the sub-national government level makes it challenging to connect spending to performance or outcomes to assess and analyze data to inform budget allocations in the next cycle (19).

Lao PDR

Country Overview: Lao PDR has made positive strides in improving nutrition budgeting by piloting a new budget template with nutrition markers. Additionally, the introduction of a tool to calculate sectoral nutrition budgets, despite some challenges, reflects progress in budget tracking. Ongoing PFM reforms and the development of the Lao FMIS demonstrate commitment to strengthening financial management.

The National Nutrition Committee (NNC) serves as the principal high-level coordinating body for nutrition in Lao PDR, led by the Deputy Prime Minister and chaired by the Minister of Health. While the NNC convenes annual meetings to review progress, the Ministry of Health and the National Nutrition Centre retain sole responsibility for implementing nutrition programming. This centralized approach has resulted in fragmented budgeting and planning processes, with limited multisectoral coordination across all the National Plan of Action on Nutrition (NPAN) implementing sectors.

Lao PDR does not have an institutionalized method of tracking nutrition budgets or expenditures in place. However, the Ministry of Finance in Laos recently piloted an updated budget template envisaging budget tagging using a nutrition marker. The template was used for the preparation of the Medium-Term Budget Plan (MTBP) for 2025-2027 and Budget 2025 for the Health and Agriculture sectors. Budget lines were disaggregated by program, sub-program, and activity, and each activity is tagged with the six functional classifications: 1. Climate change; 2. Green growth; 3. Nutrition; 4. Gender equity; 5. Comprehensive education; 6. Shock responsiveness.

Based on the MTBP template, the EU-funded Support to the Lao PDR National Nutrition Strategy and Plan of Action (TANPAN) project introduced a tool for calculating the total sector nutrition budget by applying a weight to all activities tagged as nutrition under the MoF's functional items. Challenges with inconsistent application of thematic markers and activity weights were noted across ministries.

There is lack of multisectoral governance to support allocation and use of budget resources in alignment with the National Plan of Action for Nutrition. Previous recommendations have requested support to the Ministry of Finance on guidance for

appropriate planning, budgeting and tracking of nutrition to strengthen their role in the National Nutrition Committee (20).

Despite the general success of PFM reform efforts, such as approval of a revised chart of accounts and the creation of a treasury single account, limited progress has been made in getting the country's FMIS system fully functional. In the interim, a streamlined Lao PDR FMIS, 'LFMIS,' is being rolled out. As of 2025, only some components of the system are functional, with significant capacity building required to support the successful deployment of LFMIS across central, provincial, and district spending units.

There is a heavy reliance on external partner financing for nutrition in Lao PDR and currently the LFMIS and the ODA Management Information System (ODAMIS) systems are not linked, resulting in limited visibility over the comprehensive financing landscape, including of nutrition.

Myanmar

Country Overview: Myanmar's national nutrition budget is opaque and inaccessible, as no official budget breakdown has been published. The political crisis has shifted all focus from development to emergency humanitarian response. Consequently, nutrition funding is now channeled through international partners and donors outside government systems. This funding is exclusively directed toward life-saving activities, with no direct government budget or tracking mechanism for national nutrition programs, leaving a critical gap in structured, long-term nutritional support for the population.

Nutrition budgeting in Myanmar presently is highly constrained and has undergone a fundamental shift in control and transparency. Since the change in government in February 2021, following the military takeover, the nutrition budget has fallen under the purview of the de facto military government, which has not officially announced a detailed national budget breakdown since 2022. This lack of fiscal transparency means that information on the nutrition budget is inaccessible, making it impossible to obtain correct data on government allocations. Consequently, there has been no legitimate government to engage with, which has halted previous efforts to develop and implement dedicated nutrition budgets. Prior to 2021, there was a costed nutrition action plan, and advocacy had led to the democratic government expressing some commitment to nutrition budgeting. However, these efforts have not continued due to the politically unstable situation. Civil society engagement is expanding but remains hindered by limited government openness to public discussions on budget issues.

Nutrition has historically been included within the health budget with allocations and expenditures facilitated through the MoF with limited multisectoral engagement. Prior to 2021 there was no financial information management system (FMIS) in the country, and the chart of accounts structure did not include a functional or program segment, although plans were in place to add them (21). An excel-based budget reporting template was introduced in 2019 to aid in consolidation of financing data across programs at the federal

level, and paper-based budget preparations and reporting were used at sub-national level (21).

Currently, all nutrition-related funding and tracking are focused on humanitarian and emergency responses. There is no access to government budget information or systems, and no engagement with the de facto authorities. As a result, nutrition budgeting is not embedded in government financing documents, and all tracking is limited to external aid and humanitarian flows, not government allocations. In addition, under the current de facto administration, nutrition programming has been subsumed within the broader health budget's structure that has seen significant reductions compared to allocations under the previous democratic government.

Nepal

Country Overview: Nepal has been implementing a unified, digitalized financial management system that supports timely, accurate, and accessible data collection at all levels. The endorsement of the costed Multi-Sector Nutrition Plan-III has strengthened evidence-based resource mobilization and sectoral planning, facilitating effective dialogue with development partners.

The Multi-Sector Nutrition Plan (MSNP-3) (2023–2030) reinforces the importance of nutrition in sectoral planning, supported by previous nutrition tracking exercises that contributed to advocacy and resource mobilization. Its detailed costing framework, combined with past expenditure data, highlights funding gaps and justifies additional investment. This evidence-based strategy facilitates dialogue with development partners, aligning external contributions with national priorities and encouraging coordinated financing for nutrition. The identification of nutrition line-item activities is conducted manually during the budgeting cycle in consultation with government officials from relevant ministries.

Nepal has implemented a unified IT infrastructure composed by the Line Ministry Budget Information System (LMBIS), the Provincial LMBIS (PLMBIS), and the Sub-National Treasury Regulatory Application (SuTRA). This system tracks on-budget resources at the federal, provincial, and local levels for regular government interventions. In addition, these systems capture and report data on both domestic and on-budget external funding allocated for nutrition-specific services and the Multi-Sector Nutrition Program (MSNP). The structured and digitalized nature of these systems supports timely, consistent, and relatively reliable data generation, contributing to informed decision-making and resource planning and budgeting. However, each ministry maintains its own budget system, conducts independent analysis, and submits its data to the MoF. Currently, Nepal used the budget classification headings to identify nutrition-related items rather than standardized markers.

There is no dedicated routine process for tracking the nutrition budget. Instead, nutrition-specific allocations by the Ministry of Health and Population and resources through the Ministry of Federal Affairs and General Administration for MSNP are tracked via the Line

Ministry Budget Information System (LMBIS) at the federal level, Provincial LMBIS, and SuTRA at the local level. At the same time, there is no system to track nutrition-sensitive expenditure across sectors. Lastly, the system does not fully capture off-budget resources, limiting the visibility of total nutrition financing.

Although nutrition programs are evaluated and financially monitored, the system needs strengthening and integration into a broader national budgeting framework. Programmatic budgeting is gradually expanding across ministries, linking expenditures with performance data, but a formal budget tracking system is still under development.

Pakistan

Country Overview: Pakistan has made progress in tracking nutrition-related financing but faces challenges integrating it into broader financial systems. Nutrition budget tagging is still in early stages, though some provinces, like Sindh and Khyber Pakhtunkhwa, have piloted tagging efforts. Gender and climate budget tagging are well-established, supported by coding systems.

The Federal Ministry of Planning and Development sets nutrition strategies and resource allocation, with implementation at the provincial level. While some provinces conduct nutrition budget tracking, a dedicated institutional framework remains undeveloped. Institutionalized processes for gender and climate budget monitoring exist, with plans to expand similar mechanisms to nutrition.

Pakistan's core budget system is line-item-based, supplemented by performance-based "Green Books" since 2021. However, nutrition activities are not systematically identified or tracked, and external funding is not consistently captured. Data on allocations, releases, and expenditures is collected annually but remains unlinked to nutrition performance indicators, limiting strategic use. Despite these gaps, annual data supports annual planning and advocacy, though its utility for strategic decision-making is limited.

Key challenges include inconsistent data availability and quality, absence of standardized definitions for nutrition interventions across sectors, limited technical capacity, and outdated IT systems hindering effective tracking and analysis. To address these issues, Pakistan has prioritized capacity building, real-time data analysis, and establishing regular, systematic data collection processes.

Looking ahead, Pakistan aims to develop and implement nutrition markers to improve the tracking and prioritization of nutrition-related expenditures, thereby fostering better coordination, transparency, and more effective resource allocation.

Philippines

Country Overview: A strong foundation for nutrition budgeting has been established, guided by the Philippine Plan of Action for Nutrition (PPAN) 2023-2028 and supported by performance-informed budgeting since 2010. Local governments align budgets with PPAN priorities, while ongoing digital PFM reforms (including FMIS and UACS) aim to enhance financial transparency. The government has also committed to nutrition budget tagging, with a newly developed tracking framework by the Philippines Institute for Development Studies, building on existing models for Sustainable Development Goals, gender, and climate expenditures.

A robust nutrition policy foundation is in place in the Philippines (legislative framework, national and local nutrition action plans, and budget for nutrition). However, no costed plan exists, and improvements are needed in budget execution and monitoring to ensure the most efficient use of financial resources, particularly at the sub-national level (10).

Since 2010, the Philippines has implemented performance-informed budgeting, requiring national government agencies to submit plans with performance indicators as part of the General Appropriations Act. However, performance indicators are being used in budgeting, with limitations. These indicators are often at the input level and not systematically linked to nutrition outcomes. Additionally, the PFM information system is still fragmented across sectors, and financial information systems applied by most of the Local Government Units remain mainly manual and paper-based which limits government capability to track transactions, reconcile, and consolidate data produced across federal NGAs and across different levels of government.

The full digitalization of PFM processes is ongoing through the adoption of FMIS across all government agencies (PFM Reform 2024/28). Currently, the FMIS is being piloted with 5-10 agencies but not fully used for budgeting. The government is working to expand its capabilities, with plans to develop better taxonomy and data integration across agencies.

In 2024 at the request of the Government, the Philippines Institute for Development Studies developed a systematic framework for tracking public expenditure for nutrition with the aim to tag nutrition-related line-item expenditures across national government agencies. However it has yet to be operationalized (22). Budget tagging and tracking is currently conducted for SDG, gender, children and climate expenditures in the Philippines, and a model for tagging nutrition could build on these experiences.

Sri Lanka

Country Overview: Sri Lanka has a well-established coordination structure for the implementation of the multi-sector nutrition strategy. No routine nutrition tracking process is currently in place but manual budget tagging is conducted for allocations. Major challenges include inadequate ICT infrastructure, human resource capacity shortages, inconsistent data quality, unclear program definitions, and sectoral coordination gaps, hindering comprehensive nutrition budget tracking.

Sri Lanka's National Nutrition Policy 2021–2030, overseen by the Ministry of Health, guides the planning, implementation, monitoring, and evaluation of nutrition initiatives across all levels. The coordination and implementation of the Multi Sector Action Plan for Nutrition (MSAPN) is now vested with the Ministry of Trade, Commerce, Food Security and Cooperative Development, whose Additional Secretary is the Government SUN Focal Point.

Currently, Sri Lanka lacks a routine process for tracking nutrition budgets and expenditures. Nutrition is largely regarded as part of the health sector, with domestic budgeting led accordingly. Nutrition expenditure is identified manually and routinely across sectors, supporting budget preparation and parliamentary reporting. Multisectoral coordination in planning and budgeting remains limited, and engagement from the Ministry of Finance on institutionalizing nutrition-responsive PFM reforms is limited.

A centralized accounting system records all government financial transactions, providing data to institutions such as the Auditor General, Central Bank, IMF, and development partners. However, challenges include inadequate ICT infrastructure, human resource shortages, inconsistent data quality, unclear program definitions, and sectoral coordination gaps, hindering comprehensive nutrition budget tracking.

To address these issues, Sri Lanka prioritizes improving ICT infrastructure and building human resource capacity. Ongoing initiatives supported by the Ministry of Finance, and the MSAPN aim to enhance nutrition financing, improve stakeholder coordination, and link ICT platforms with relevant data sources.

Timor-Leste

Country Overview: There is strong coordination of nutrition placed at high level of the political hierarchy, and MoF provides some guidance to line ministries in nutrition tagging during the budget preparation. Nutrition tagging includes relevant ministries and local administration (municipalities), through a semi-automated process using FMIS, however there is currently no tracking of nutrition expenditure.

Timor-Leste's multi-tiered governance structure, aligned with SUN principles, includes national bodies like the Inter-Ministerial Taskforce, CONSSAN-TL, and the National Multi-sectoral Technical Nutrition Committee, with the Unit of Mission to Combat Stunting (UNMICS) serving as a multisectoral coordination unit focused on nutrition. At the

municipal level, the Municipal Multisector Technical Reference Group (MMTG) coordinates nutrition efforts, fostering cross-sectoral actions across all government levels. However, it needs to be strengthened at the operational level.

The government's program-based budgeting approach facilitates the use of key markers in gender, child, nutrition, and climate. Since 2023, nutrition line items are tagged using Nutrition-Specific (NE) or Nutrition-sensitive (NS) markers, which are integrated into the FMIS system, which generates the budget documents submitted to Parliament.

Line ministries and municipalities are guided to apply these markers during budget preparation. However, budget execution monitoring remains limited, prompting the government to launch a dashboard and repository system in 2025 to track multisectoral nutrition intervention. Multisectoral technical focal points for running the system have been established to guarantee the operationalization of the system for ongoing performance monitoring. However their capacity needs to be strengthened to help them operationalize the system accordingly.

Vietnam

Country Overview: There is currently no routine nutrition budget tracking process in place, only ad-hoc collection of nutrition budget allocation and expenditure data, and only when commissioned. Emphasis now is placed on strengthening coordination and capacity.

Two key ministries previously handled nutrition planning and budgeting: the Ministry of Finance (MoF) drafted and monitored budgets, while the Ministry of Planning and Investment (MPI) coordinated medium-term plans. The two ministries have now merged under the MoF. The existing public budgeting system is mainly line-item-based, with some sectoral and development project elements, so expenditures are categorized by inputs rather than outcomes or programs.

Challenges include disconnected policies and budgets, limited integration of sector-specific systems, and the absence of a routine nutrition budget tracking system. Data collection is ad-hoc, and external funding is not systematically tracked. The quality of budget data is weak, with delays in fund release, expenditure tracking, and reporting, compounded by limited capacity and outdated methods.

In addition, major issues involve poor data quality, lack of standardized definitions, weak sector coordination, IT system limitations, and limited political support for nutrition budgeting. Vietnam is focusing on enhancing cross-sector coordination and building technical capacity to improve nutrition financing.

7. Common challenges affecting progress on nutrition budget tracking

Although many countries in the region are progressing in improving nutrition planning and budgeting, the overview has also underscored that significant institutional challenges and bottlenecks impede effective implementation of the tracking systems. Some of the key challenges are summarized below.

1. **Insufficient integration of nutrition within PFM systems**

Integrating nutrition within existing PFM systems requires a high degree of political will, time, technical capacity, and investment in resources (human, equipment, information systems). The ongoing PFM reforms in most countries of Southeast Asia make this a particularly opportune moment to integrate nutrition into those systems. PFM reforms should be designed to include the definition of a programmatic classification to increase visibility of nutrition interventions, the development and configuration of FMIS to integrate nutrition-related operations and the design of M&E systems to link financial and performance domains.

Garnering the level of political and external partner support as is often required to elevate nutrition within these reforms requires a dedicated commitment to nutrition. Strong rationale on why budget evaluation is important is key for systems change.

2. **Limited definition of the financing need by sector and no clear funding target for each sector to track against**

While most countries have costed multisectoral nutrition plans, unfortunately, it is often unclear what is the financing need by sector (i.e., lack of financing plan, resource mobilization plan) and without a clear funding target for each sector to track against and report on, budget tracking has limited use in accountability, advocacy, and assessment of the funding gap.

Sector financing needs for nutrition are not properly assessed, due to the absence of program costing and medium-term financial planning. Not having a financial plan also makes it unclear what to track against to measure progress and assess the funding gap for each sector. Budget tracking has limited use in accountability or advocacy without a medium-term financial perspective.

3. **No standard definition of nutrition or approach to identify nutrition in the budget**

As in other regions, many SUN countries in the Asia Hub do not have a clear set of guidance on how to identify nutrition activities within the budget objectively, without relying on subjective opinion. This is a core issue that inhibits annual planning and budgeting for nutrition since it also means it is unclear how to enhance nutrition within

investments. Many countries' methodologies recommend tagging transactions as nutrition-specific or nutrition-sensitive (ex: Indonesia, Timor-Leste, Pakistan). However, these terms do not map neatly to the budget and still cause a lot of confusion about what is considered nutrition. Strong nutrition budget tracking approaches have clear definitions of nutrition and what “counts” with examples.

4. Expenditure data is not linked to nutrition outcome indicators, limiting the ability for performance evaluations

Financial information systems tend to focus on financial operations and do not include performance data. Therefore, financial data is rarely linked to nutrition outcome indicators, limiting the ability to evaluate the performance and efficiency of interventions. While budget tracking can reveal trends in allocations and expenditures, assessing results requires contextualizing spending with actual achievements. The challenge here is to merge financial data with nutrition outputs and if possible with outcomes, either through modules within FMIS that capture both financial transactions and performance indicators or connecting FMIS with separate M&E systems to allow seamless data exchange, analysis, and reporting.

Furthermore, there is limited clarity on which indicators are most suitable for performance monitoring, as complex indicators like child stunting or anemia prevalence take years to reflect progress and depend on often unreliable survey data. Tangible output indicators (e.g., coverage indicators) can be more easily tied to budgets, thus more easily tracked and reported for performance monitoring.

To address this, a theory of change should be established by constructing the results chains of the nutrition interventions that lead from outputs to outcomes, taking into account the risk factors that are external to the intervention but that can affect the results. Measurable, more short-term outcomes directly linked to budget execution should be identified to serve as proxy indicators for the slow change in long-term outcome indicators such as stunting. These indicators capture progress towards broader outcomes and serve as actionable benchmarks.

5. Lack of visibility over both government and external financing for nutrition

Many countries receive significant external financing support for nutrition (such as Cambodia, Nepal, Lao PDR, Myanmar, and Pakistan). However, most country financial information systems do not integrate tracking of government and external nutrition funding together, making it hard to accurately track and report all financing available. Even for countries that do have institutionalized monitoring of nutrition budgets and expenditures, without visibility over external financing, it is difficult to ensure allocative efficiency to fill financing gaps for priority interventions.

6. Limited linkage of financing data between national and sub-national levels

In many cases, FMIS systems are only set up at central levels and do not collect data in real time from the sub-national level. Additionally, budget templates are often misaligned

between levels of government, which makes it harder to enter sub-national data into national systems. This lack of communication is a challenge when it comes to annual planning and budgeting in cases where budgeting is done from top down, without input from sub-national levels where program implementation takes place and the need is better known.

Addressing these systemic barriers is crucial for improving resource allocation, accountability, and ultimately, the impact of nutrition programs. Efforts to better track nutrition should be part of broader efforts to address malnutrition in a country if they are to be successful. Annex 4 describes some of the broader efforts/measures countries could take to facilitate progress in nutrition tracking, with the understanding that many of the actions would be multi-year processes and that the sequencing between those activities would need to be carefully considered.

7. Need for strengthened nutrition governance and multisectoral nutrition coordination

In several countries in the region, nutrition remains treated as a health issue, with limited integration with other sectors. If inter-sector coordination is not placed at a high level of the political hierarchy there will be insufficient capacity to orient the line ministries and public agencies to align with nutrition policies, planning and budgeting. This situation, especially in key sectors like agriculture and WASH, can undermine the effectiveness of the national nutrition strategy by misaligning planning and budgetary allocations.

8. Way forward for the region

This study intends to contribute to countries' efforts in strengthening nutrition budget tracking and would not have been possible without such ample country input and regional expertise. While there are challenges, the overwhelming sentiment is that SUN countries are taking strong steps forward to improve sustainable financing for nutrition in their countries. The experiences highlighted above demonstrate the impressive efforts some countries are taking to improve evidence-driven decision making through nutrition budget tracking.

The analysis of country experiences has underscored that countries are at various stages of developing and integrating nutrition tracking systems within their public financial management (PFM) frameworks. Importantly as well, it has been noted that while it is critical to define the purpose of budget tracking, the rationale for nutrition tracking is not always well defined among the countries. Without a clear purpose and well-defined use, development of budget tracking systems is unlikely to be fully beneficial. Too often it appears that discussions in the region have focused predominantly on the “how” (system design) and less on the “why” (the rationale). There is no one size fits all method of nutrition budget and expenditure tracking. Instead, countries should consider their end goal for tracking, current level of political will and nutrition governance, existing budgeting system, and current PFM infrastructure to design an approach that works best for their use.

The following diagnostic elements must be considered in the design of a new or updated nutrition budget tracking approach:

1. **Assess the primary goal of nutrition budget tracking and use cases.** Countries should first determine the overall goal of tracking as a “means to an end.” What is the primary purpose of nutrition budget tracking? As described in Section 3, the uses cases may be: (a) to inform annual planning and budget preparation; (b) to monitor and optimize spending throughout the year; and (c) to strengthen advocacy and resource mobilization.
2. **Review existing country guidance that defines nutrition and assess if it is sufficient for objective budget tracking.** It is key to have a standard definition of nutrition with clear eligibility criteria of what counts as nutrition across all sector budgets for nutrition budget tracking to work well. For example, a nutrition investment can be defined as any investment that includes a nutrition objective or indicator and that includes explicit nutrition activities. Country guidance should contain a list of eligible nutrition objectives, indicators and activities with variation based on the investment

type and sector need for purposes of training and sensitization of all budget and finance officers.

3. **Assess how conducive the overall PFM landscape is for developing nutrition budget tracking processes.** As discussed, there are certain contextual dimensions which can contribute favorably to the institutionalization of nutrition tracking systems. Four particular dimensions have been emphasized: (a) strong government commitment to nutrition and financial directive by Ministry of Finance for sectors to explicitly plan and budget for nutrition; (b) costing of priority nutrition programs by sector to establish sectoral financing targets and guide medium-term financial planning; (c) existence of functional program budgeting and financial management information systems, i.e., FMIS, and (iv) existence of a multisectoral coordination entity placed at a high level of the government hierarchy.
4. **Review the experience in climate or gender budgeting and tagging.** Most countries in the region have established tagging systems for climate expenditure, and some have also established gender tagging. Countries should review those processes and draw lessons from them, including on the actual analysis and use of the tracked data, to determine whether a similar approach could work for nutrition, or which changes may be required.
5. **Determine the scope and frequency of the tracking, and whether to institutionalize the process within annual planning and budgeting to meet the desired needs.** Based on the findings from the diagnostics above, countries would then need to ask themselves: (a) which expenditure they want to track; (b) how they define nutrition relevance and how precise their estimates of nutrition expenditure are; (c) whether they want to develop routine tracking processes or stick to ad hoc exercises (i.e., need for annual analysis to inform planning and budgeting); (d) whether and how they will embed nutrition expenditure tracking in budget processes and systems; and (e) how they will quality control tags and analyze the information and (vi) how the data will be embedded within the annual PFM workflow with clear roles and responsibilities to achieve the objectives.

In general, the following options are available for country consideration based on their budget system.

- **Countries with line-item based budgeting:** Line ministries and Ministry of Finance should continue (or start if not already) tracking nutrition line items and consider approaches to strengthen what's already there using bespoke tools.
- **Countries with program-based budgeting:** Consider adding programmatic classifications for nutrition and a nutrition marker to tag nutrition relevant programs and activities. The combination of both tools will enable a strong system of tracking all types of nutrition expenditure. For countries that already employ markers for

other multisectoral thematic areas such as climate or gender, existing methodologies and modules within FMIS can be leveraged to include nutrition.

- **Countries undergoing or planning PFM reform:** Consider piloting program classifications and a nutrition marker to help make the case for integration of nutrition codes and markers. For countries already updating the structure of their Chart of Accounts, consider adding a branch of codes for multisectoral areas such as nutrition into the program segment of the CoA. However, updating the CoA structure is not recommended as the first point of entry and should only be conducted if it provides a clear long-term advantage.

As a general rule, in the absence of adequate capacity or political will to instate new tracking systems (which as mentioned above can be resource-intensive), stand-alone approaches to tracking – such as undertaking periodical nutrition (SUN) budget analyses or PER – are often sufficient and may be more advisable than institutionalizing budget tagging in such contexts. While the diagnostic tools outlined are relatively easy to apply, and while the approaches to institutionalize nutrition budget tracking aim to ensure the processes are sustainable, support by technical partners may be required both to support the diagnostic process, and more broadly to accompany the envisaged reforms.

The learnings and experience sharing provided through this study presents countries with a practical frame of reference and a set of diagnostic elements they can take forward to consider their own nutrition budget tracking approaches. The challenges and considerations highlighted by this study indicate that there must be continued work to update guidance to countries on nutrition budget tracking with ample dialogue across countries and technical partners to build consensus. This was validated by SUN countries at the recent SMS Asia Hub workshop where country delegations put forth a strong request to partners to come together to update the SUN guidance on budget analysis for nutrition (33). This updated guidance should assist countries to articulate their use case, provide a common definition of nutrition and taxonomy of investments and review and update guidance on weighting.

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Annex 1: List of SUN Country Contributors

Table A1.1: Study Consultations by Country

Name	Title	Organization
Bangladesh		
Momena Moni	Additional Secretary (WH-wing), MoHFW, & SUN Focal Point	MoHFW
Md. Shafiul Islam	Joint Secretary	Ministry of Finance and Planning
Dr. Kazi Md Obaydul Hoq	Program Officer	SUN-Secretariat
Dr Iqbal Kabir	Consultant, Co-Co- Chair	BNNC, MoHFW SUN Academia and Research Network (SARN).
Md. Abdul Aziz	Deputy Secretary	Health Services Division, MoHFW
Dr. Afsana Habib Sheuly	Head of Nutrition and Health	Helen Keller Intl
Cambodia		
H.E. Dr. SOK SILO	Secretary General and SUN Focal Point	Council for Agricultural and Rural Development (CARD) Office of the Council of Ministers Kingdom of Cambodia
Ilean RUSSELL	Consultant	Council for Agricultural and Rural Development (CARD) Cambodia
Chiho Suzuki	Senior Health Specialist	World Bank
Sokbunthoeun So	Senior Public Sector Specialist	World Bank
Indonesia		
Deasy A. Sadikin	Officer - SUN Indonesia Secretariat	Bappenas [Ministry of National Development Planning] Indonesia
Firial Afra	Nutrition Expert	Ministry of Planning, Indonesia
Fajar	Economist	Ministry of Finance
Aphrodite Nadya Nurlita	Associate Planner	Ministry of National Development Planning/Bappenas
Risni Juliaeni Yuhan	Chief of Education and Research Division/lecturer-STIS Statistics Polytechnic	Nasyiatul Aisyiah (Co-Lead SUN CSA)
Vera Wardyani	Junior Expert State Financial Analyst	Ministry of Finance
Opope Oyaka Tshivuila Matala	Senior Economist	World Bank
Cut Novianti Rachmi	Nutrition Specialist	World Bank
Noriko Toyoda	Senior Governance Specialist	World Bank
Mamadou Ndiaye	Chief of Nutrition	UNICEF
Dr. Sigit Wahyu Kartiko	Directorate for Fiscal Balance Systems	Directorate General of Fiscal Balance, Ministry of Finance
Lao PDR		

Maikho Vongxay	Technical staff of administrative and planning	MOH, Nutrition Center
Thipphavanh Phomsaveng	PFM Consultant	
Dr. Ketkesone Phrasisombath	SUN focal person and Deputy Director General	Department of Hygiene and Health Promotion, MoH
Dr. Khamphouvane Phounsavath,	Representative for National Nutrition Secretariat office coordination (Laos SUN Secretariat)	National Nutrition Center, Lao PDR
Phetvongsinh Chivolakoun	Deputy head of planning and budgeting division,	Department of planning and finance, MoH Lao PDR
Dr Southisouk INTHAVILAY	Deputy Executive Director	The Promotion of Family Health Association (PFHA); Represent Co-Chair of SUN CSA Laos
Vilon Viphongxay	Programme Officer	UNICEF
Souphalack Bounpadith	Social Policy Specialist	Social Policy Section at UNICEF Laos

For the list of consultations held in person in Lao PDR for the Case Study see table A1.2 below

Myanmar

Dr Kyaw Min Thu	UN Nutrition National Facilitator	UN-Nutrition - WFP
Dr. Mya Thet Su Mon	Health Advisor	FCDO/SUN Donor Network
Esther Matama	Nutrition Technical Lead	CSA/SCI
Swe Linn Maung	Senior Programme Advisor	CSA/SCI
Aye Chan Wai	Programme Policy Officer	UN-Nutrition - WFP
Dr Htet Aung	Programme Specialist	UNICEF
Dr Zarni Htet Hlaing	National Co-ordinator	SUN Business Network
Mr. Aung Myat Kyaw	Programme Director	Chan Myae Mit Dar Association
Mr. Walton Beckley	Nutrition Specialist	UNICEF Myanmar

Nepal

Dr. RP Bichha	Member of National Planning Commission and SUN Country Focal Point for Nepal	National Planning Commission, Nepal
Sunil Yadav	Under Secretary MoH overseeing MS	Finance, Programme Director, MoH
JS Srikrishna	Officer	Budget and Programme Division
Phulgendra Prasad Singh	Nutrition Specialist	UNICEF
Ms. Roshani Karki	Planning Officer,	Health and Population Section, National Nutrition and Food Security Secretariat
Mr. Deepak Thapa	Chairperson, SUN CSN Nepal	CSN Nepal
Mr. Raju Prasad Pyakurel	Under Secretary, Budget and Program Division,	Ministry of Finance

Ms. Meena Thapa	Nutrition Officer	UNICEF NEPAL
Pakistan		
Dr. Nazeer Ahmed	Joint Secretary, Chief Nutrition and SUN Focal Point Pakistan	MoH, Islamabad, Government of Pakistan
Badar Uzaman	<i>Former</i> Program Policy Officer for the SUN Movement Pakistan	MoH, Islamabad, Government of Pakistan
Ayesha Javed	Deputy Secretary Lead, Budget Preparation	Ministry of Finance, Islamabad, Government of Pakistan
Ms. Uzma Hafeez	Senior Chief Health	Planning & Development Board, Govt. of Punjab
Mr. Muhammad Asghar Memon	Special Secretary - Finance Department	Finance Department - Government of Sindh, Karachi,
Dr. Rooh-ul-Amin	Director of Accounts and Finance,	Directorate General Health office, Government of Balochistan, Quetta, Pakistan
Mr. Murtaza Noonari	Operations Officer	The World Bank
Mr. Imtiaz Ahmed	Chief Economist	Ministry of Planning, Development, and Special Initiatives
Papua New Guinea		
Helen Palik	Senior Technical officer Nutrition	National Department of Health
Mr. Gabriel Kaku		Department of Treasury and Finance
Robert Numbaru	Policy Officer	Department of National Planning & Monitoring
Philippines		
Dr. Azucena M. Dayanghirang	Assistant Secretary and Executive Director and SUN Focal Point	National Nutrition Council (NNC), MoH
Ali Winoto Subandoro	Task Team Leader - Philippines Multisectoral Nutrition Project (PMNP) Senior Nutrition Specialist	World Bank
Kyoko Shibata Okamura	Senior Nutrition Specialist Health, Nutrition and Population Global Practice	World Bank
Dr Anna Melissa Guerrero	Health Specialist	World Bank
Maria Catherine Joson-Mendoza	Short Term Consultant, PMNP	World Bank
Dr Alice Nkoroi Philippines	Nutrition Manager	UNICEF
Lea Marasigan	Social Policy Specialist	UNICEF Philippines
Sri Lanka		
Gilma Dhakanayake	Additional Secretary, Trade and Research & SUN Focal Point	Ministry of Trade, Commerce, Food Security and Co-operative

		Development, Government of Sri Lanka
Visakha Tillekeratne	Senior Nutrition Expert and Focal Point	SUN People's Forum
Samodi	Nutritionist	SUN People's Forum
Abner Daniel	Nutrition Officer	UNICEF
Ms.R.M.S.Menaka Rajaguru	Director	Department of National Budget, Ministry of Finance, Planning and Economic Development
Ms. Rajapaksha Pathirage Manjula Sandamali	Lead Consultant	
Roshan Kithsiri Delabandara	Nutrition Officer	UNICEF - Sri Lanka
Timor-Leste		
Mr. Joel Maria PEREIRA	Executive Director	Stunting Eradication Unit (UNMICS) of Vice Prime Minister Office
Maria Imaculada GUTERRES	SUN Civil Society Focal Point	Alola Foundation
Balbina SOARES	Social Development Focal Point of Ministry of Finance	Ministry of Finance
Maria Paulina de Assis Goncalves	Nutrition Officer	UNICEF, Timor-Leste
Ferdial dos Santos PEREIRA	SUN Secretariat Officer	Mission Unit to Combat Stunting (UNMICS)
Sonia Maria Pires DE JESUS	Finance Officer	Mission Unit to Combat Stunting (UNMICS)
Maria Graziela Pinto TILMAN	Program Officer	Mission Unit to Combat Stunting (UNMICS)
Vietnam		
Phuong Huynh	SUN Technical Focal Point	
Truong Tuyet Mai	Vice Director of NIN, Representative of SUN Focal Point	National Institute of Nutrition (NIN), Ministry of Health, Vietnam
Ms. Le Thi Phuong Thao	Officer, Socio-Economic Synthesis Division	State Budget Department Ministry of Finance, Viet Nam
Huong Lan Dao		World Bank
Regional SUN CSA (Asia)		
Emilita Monville-Oro	Senior Advisor, SUN CSN Asia; Country Director	International Institute of Rural Reconstruction (IIRR), Philippines
Dr. Irshad Danish	Chair, SUN CSN Steering Group; Co-Chair, Global Nutrition Report Stakeholder Group Global Director, International Research Force	Pakistan

Table A1.2: Lao PDR Case Study Consultation List

Name	Title	Organization
Ministry of Finance		
Mr. Souphavanh	Deputy Director General	MOF, Budget Department
Mr. Sanitphong	Head of the Central Budget Division	MOF, Budget Department
Ms. Daophahut	Technical officer of the central budget division	MOF, Budget Department
Mr. Lee Vue	Technical officer of the central budget division	MOF, Budget Department
Ms. Philany Phitsamay	Deputy director general (DDG)	MOF, Accounting and regulatory department
Mr. Bounthany	Deputy Head of the State Accounting Division	MOF, Accounting and regulatory department
Mr. Thanongsing	Technical Officer of the Public Sector Accounting Division	MOF, Accounting and regulatory department
Ms. Maichanh	Technical Officer of the Public Sector Accounting Division	MOF, Accounting and regulatory department
Ministry of Planning and Investment		
Mr. Sysomphorn Phetdaoheuag	Deputy Director General	MOPI, International Cooperation Department
Mr. Souliya Chanhsoomphou	Director of division in charge of EU member states & America	MOPI, International Cooperation Department
Ministry of Health		
Dr. Viengmany Bounkham	Deputy Director General	MOH, Department of Planning and Finance
Dr. Phouvieng	Deputy Head of the ODA division	MOH, Department of Planning and Finance
Ms. Saengmountha	Deputy Head of the ODA division	MOH, Department of Planning and Finance
Mr. Phaythoun	Technical Officer of the ODA Division	MOH, Department of Planning and Finance
Mr. Maikho Vongxay	Technical Officer	MOH, Nutrition Center
Mr. Johnny	Technical Finance Officer	MOH, Nutrition Center
Ministry of Agriculture & Forestry		
Dr. Phommy Inthichak	Deputy Director General	MOAF, Department of Planning and Cooperation
Mr. Kolakoth	Deputy Head of the Planning Division	MOAF, Department of Planning and Cooperation
Mr. Phomsavanh	Deputy Head of the Statistic Division	MOAF, Department of Planning and Cooperation
Ministry of Education		
Mr. Vongsone Phoumanivong	Deputy Director General, Inclusive Education Center	MOE, Department of General Education

Development & Implementing Partners	
Organization	Office/Position
EU/ GIZ	- TANPAN global project team & country consultants
World Bank	- Global nutrition team - Lao PDR country staff
IFAD	- Lao PDR country team - Asia & Pacific regional nutrition portfolio - Global nutrition & social inclusion
World Food Programme (WFP)	- Lao PDR country team - nutrition portfolio
Save the Children	- Lao PDR country lead for nutrition portfolio

Annex 2: Stand-alone Nutrition Budget Tracking Examples

Table A2.1: Summary of the literature – nutrition financing trends in Asia

Country	Title	Authors	Time period covered	High level finding
Bangladesh	Bangladesh Public Expenditure Review on Nutrition (25)	UNICEF	2014/15-2016/17 expenditure; 2017-2018 budget	1% of GDP on nutrition (2016/17)
Indonesia	Spending Better to Reduce Stunting in Indonesia: Findings from a Public Expenditure Review (19)	World Bank	2015-2018	Stunting expenditures 0.1% of GDP (2018)
Lao PDR	Nutrition Budget Brief – Lao PDR (21)	UNICEF	2020-2022 & 2016-2019	0.36% of GDP on nutrition (2022)
Nepal	Assessing Public Financing for Nutrition in Nepal (26)	World Bank	2011-2017	0.73% of GDP on nutrition (2016/17)
Pakistan	Pakistan Human Capital Review (27)	World Bank	FY 2017/18 - 2019/20	0.2% of GDP ⁴ on nutrition (2019/20)
Philippines	A Review of Public Expenditures for Nutrition (28)	Philippine Institute for Development Studies	2017-2019	0.95% of GDP on nutrition (2017-2019)
Sri Lanka	Assessing Public Financing for Nutrition in Sri Lanka (29)	UNICEF & World Bank	2014-2018	1% of GDP on nutrition (2018)

⁴ PKR 80.4 billion on nutrition in 2019/20 or PKR 48.07 trillion GDP 2019/20.

Timor-Leste	Public financing of nutrition services in East Asia and the Pacific (10)	Government of Timor-Leste	2019-2023	0.2% of GDP ⁵ on nutrition
Vietnam	A review of government expenditure on national Plan of Action for Nutrition (NPAN) in Viet Nam during 2017-2020 (31)	Hanoi Medical University	2017-2020	0.49% of GGE

NOTE: Reports of nutrition financing in Cambodia and Myanmar are not available, however, data from the GHED indicate Cambodia spent 0.01% of GDP on nutrition in 2019, and Myanmar spent 0.03% of GDP on nutrition in 2022⁶

⁵ US \$44 million on nutrition in 2019 or US \$2.033 billion GDP in 2019 (30).

⁶ Data extracted from the WHO Global Health Expenditure Database on Domestic General Government Expenditure on Nutritional Deficiencies as a % of gross domestic product (GDP) for the latest data year reported. Downloaded 07-28-2025 (32).

Annex 3: 2025 Country N4G Commitments Related to Nutrition Budget Tracking

Table 3.1: Countries in the SMS Asia Hub with Nutrition Budget Tracking Commitments made at the 2025 Nutrition for Growth Summit⁷

Country	2025 N4G Commitment on Nutrition Budget Tracking
Bangladesh	<p>By 2030, the Ministry of Finance (MoF) in coordination with the Ministry of Health & Family welfare (MoHFW) Bangladesh National Nutrition Council (BNNC), collaborating with Ministries of Food (MoFood), Local Government, Rural Development & Co-operatives, Women and Children Affairs (MoWCA), Primary & Mass Education (MoPME), Agriculture (MoA), Fisheries and Livestock (MoFL), Social Welfare (MoSW), Disaster Management & Relief (MoDMR) UN agencies and development partners, civil societies, commits to institutionalizing Multi-Sectoral Financial Tracking System (MSFTS) linked with nutrition program data. This collaborative effort will optimize resource allocation and expenditure ensuring transparency, equity and accountability. The system will incorporate innovative technology for real-time tracking and reporting, improving efficiency and responsiveness in nutrition program implementation.</p> <p>The total estimated cost for the development by 2027 and operation of this system up to 2030 is projected at BDT 50 million, which will be mobilized from government, development partners and NGOs. The Ministry of Finance, with support from the Ministry of Health & Family welfare (MoHFW) Bangladesh National Nutrition Council (BNNC), will oversee and ensure the system's successful integration through coordinated and data-driven approach to advancing nutrition outcomes across sectors.</p>
Lao PDR	<p>Under the leadership of the Ministry of Finance, National Nutrition Committee, and the Ministry of Planning and Investment (MPI)/Department of Research and Information (DRI); a nutrition budget tagging system and a resource tracking system will be developed to monitor funding and interventions across sectors. These systems will ensure transparency, accountability, and efficient use of resources in nutrition investments. The goal is to fully operationalize these systems by the end of 2026, with continuous monitoring and annual reviews.</p> <p>The government of Lao PDR will publish an annual report, detailing budget allocations, expenditures, and progress on nutrition-related initiatives. This report will be based on data from the budget tagging system and</p>

⁷ Commitments are reported in the [Nutrition Accountability Framework \(NAF\) Commitment Tracker](#)

	collaboration with stakeholders. The goal is releasing the annual report every December, from 2026 to 2030, promoting evidence based decision-making processes and transparency.
Nepal	By 2027, Ministry of Finance in collaboration with the NPC commits to establishing a nutrition financing mechanism and operationalize it to track and monitor the year-wise allocation and expenditure of the nutrition budget across six sectoral ministries, at 7 provinces, and all 753 local levels for the MSNP-III to monitor their efficiency of budgetary resource utilization. This includes strengthening existing government's Budget Management Information System and Financial Management Information System and advocating for establishing nutrition budget code . Progress will be monitored under the leadership of NPC in coordination with MoF and MoFAGA through annual financial tracking assessment of nutrition budget allocation and expenditure across six sectoral ministries, seven provinces, and 753 local levels using strengthened Budget Management Information System and Financial Management Information System. A mid-term review in 2027 and a final evaluation in 2030 will be conducted assess the effectiveness of the nutrition financing mechanism and nutrition budget code in improving resource allocation and expenditure efficiency.
Pakistan	The government of Pakistan will optimize Nutrition Markers for tracking Public Financing Allocations and Expenditures with a capacity enhancement of the public sector (Innovation), and generate resources through Innovative Financing Mechanisms, catalytic grants, and private sector funding; climate financing and nutrition Matching grants for nutrition commodities.