

Financing Senegal's Multisectoral Strategic Nutrition Plan PSMN 2024-2028 through State Budget

*PSMN 2018-2022 Expenditure Assessment and Policy
Recommendations to Inform Implementation of the
New Strategic Plan*

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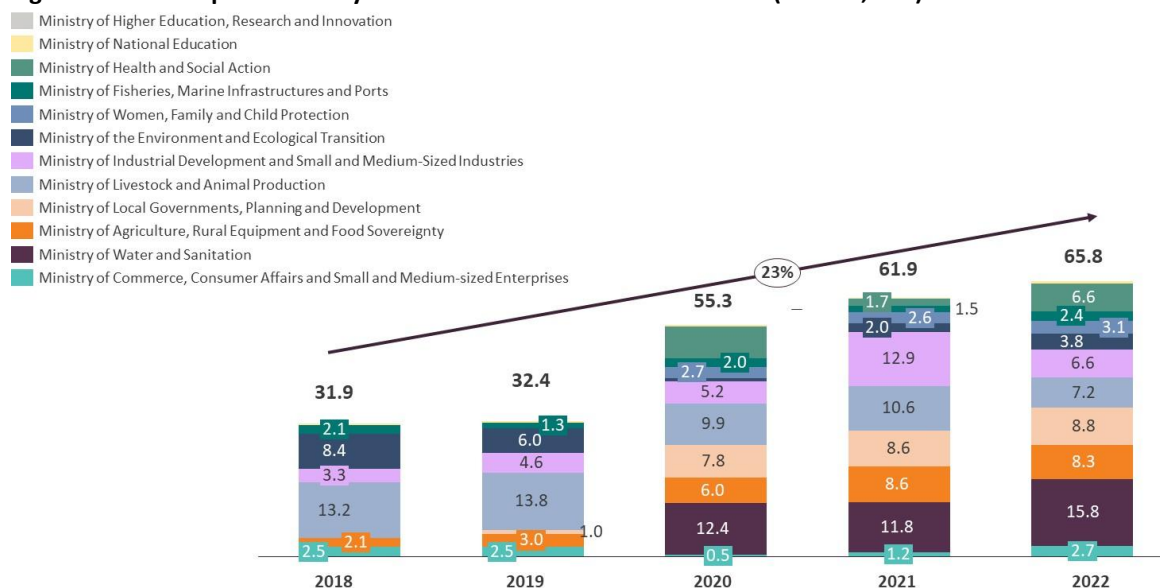
Executive Summary

Senegal has made significant strides in the fight against malnutrition with strong progress towards stunting reduction, the prevalence of which has been halved from 34% to 17% between 1992 and 2022¹. However, acute malnutrition remains a pressing issue with prevalence at 10% in 2023. According to the 2015 STEPS survey, 22% of the population is obese, with higher prevalence among women (38.2% compared to 4.7% in men). The National Nutrition Development Council (CNDN), formerly the malnutrition control committee, developed a Multisectoral Nutrition Strategic Plan (PSMN) 2018-2022 which was implemented through 12 sectoral action plans (PASs). Despite the above-mentioned progress, a recent review of the 2018-2022 PSMN implementation pointed to challenges in drawing a clear picture of the financial resources allocated to the various actions of the PASs. With the start of the new PSMN (2024-2028), it is important to deepen understanding of the financial flows and mechanisms used by the various implementing sectors to ensure adequate and sustainable funding for the future.

An assessment of PSMN expenditures between 2018-2022 was conducted to inform policy recommendations for the national nutrition development policy's next implementation phase in 2024-2028. The assessment had two arms. First, a quantitative budget analysis of PSMN 2018-2022 expenditures was conducted, focusing on funding gaps and the nutrition sectors and interventions most affected.² Second, a qualitative assessment was conducted to describe the budget planning, execution and reporting processes used by the various sectoral ministries for the implementation of nutrition interventions, including major challenges to annual planning and budgeting and the identification of sources of additional funding.

As shown in Figure 1, PSMN expenditures through the government budget grew from 31.9 billion CFA in 2018 to 65.8 billion CFA in 2022—representing an average annual growth rate of 23%. This represents expenditures across all PSMN implementing sectors towards priority areas outlined in the strategic plan.

Figure 1: PSMN expenditures by source ministries from 2018 to 2022 (Billions, CFA)



¹ [Senegal Overview | Exemplars in Global Health](#)

² Expenditures were tracked across all 6 intervention axes: Axis 1 - prevention and management of chronic malnutrition and acute malnutrition; Axis 2 - prevention and management of obesity, overweight and non-communicable diet-related diseases; Axis 3 - fight against micronutrient deficiencies through food diversification promotion, food fortification, vitamin and mineral supplementation and nutritional education; Axis 4 - increase the availability of diversified, healthy foods; Axis 5 - training, research and innovation; Axis 6 - strengthening the governance of the nutrition sector.

The government PSMN expenditure review points to two important considerations. First, overall expenditure to PSMN implementation has grown significantly since 2018, mainly driven by investment in WASH and agriculture. This trend is promising as it shows the foundation necessary to address malnutrition and food insecurity is strong and growing in Senegal. However, there is room to improve strategic use of existing resources by adding clear nutrition objectives, actions, and indicators, within sectoral investments to strengthen progress towards PSMN goals.

Next, there are still funding gaps for essential nutrition actions raising the need for significant acceleration of investment into under-resourced areas. Sectoral representatives reported that the nutrition interventions that could not be implemented due to lack of funding, among others, included:

- HIV/AIDS and tuberculosis prevention and nutrition support
- Home food fortification
- Prevention and treatment of acute malnutrition
- Prevention and management of non-communicable diseases
- Application of the breastmilk substitutes' marketing regulations
- Production and diversification of highly nutritious horticultural products
- Milk and dairy food availability and accessibility
- Fight against iodine deficiency in schools and other teaching and training spaces
- Production of non-timber forest products

A major challenge to PSMN implementation is that nutrition is often under-prioritized during government annual planning and budgeting. Several factors contribute to this. First, cost forecasts for some sectoral action plans are not comprehensible enough to account for accurate resource needs and funding gaps to achieve PSMN goals. Next, sectors are not always clear on nutrition financing boundaries across existing investments, and nutrition focal points are not systematically involved in budgetary decision-making processes. Also, budgetary authorizers are not always sensitized to the importance of nutrition investment to achieve sector goals. Critical data is often missing to inform planning and budgeting, including data on both expenditures and on the performance of nutrition actions to demonstrate their impact. For local governments, the major challenge to financing nutrition interventions lies in the low mobilization of resources to meet needs. It is essential to have structural financing such as direct transfers from the State allocated to nutrition.

External partner funding supporting PSMN implementation is typically off-budget and not integrated with government investment. This becomes a major challenge to planning and sectoral coordination as external funding is not easily tracked and monitored alongside government investment planning (i.e., at the same time of year, with separate ministries, etc.). Lack of strong coordination across donors leads to fragmented funding, which further results in missed opportunities for more strategic planning and implementation. A review of external funding to PSMN was not undertaken in this assessment due to data constraints.

In order to holistically and sustainably improve financing for PSMN implementation, the following priority areas are considered along with a list of actions:

- 1 – Ensure nutrition is embedded within the national transformation agenda Senegal 2050 and elevated within sectoral strategies
- 2 – Strengthen sectoral planning and budgeting for nutrition, including through stronger understanding of funding gaps and increased government investment
- 3 – Mobilize external resources for the implementation of the 2024-2028 PSMN
- 4 – Strengthening budget monitoring and accountability

I. Introduction

Senegal has made strides in its fight against malnutrition. The country has reduced its stunting rate in half from 34% to 17% between 1992 and 2022³. The prevalence of acute malnutrition decreased between 2011 and 2019, from 10% to 8%, however it increased again from 2018 to 2023, from 8% back up to 10%. Significant progress has been recorded in chronic malnutrition prevalence with a reduction from 27% to 18% between 2011 and 2023. However, according to the 2015 STEPS survey, 22% of the population is obese, with higher prevalence among women (38.2% compared to 4.7% in men).

For the past several decades, Senegal has demonstrated a strong political commitment in the fight against malnutrition. The adoption of the National Nutrition Development Policy (PNDN) in 2015 was a substantial step forward that has enabled the multi-sectoral alignment of all nutrition development actors around a shared country vision. The National Nutrition Development Council (CNDN), formerly malnutrition control committee, developed a Multisectoral Nutrition Strategic Plan (PSMN) 2018-2022. This plan had 6 intervention axes that had been defined to serve as a reference for actions for the various stakeholders. Axis 1 related to the prevention and management of chronic malnutrition and acute malnutrition. Axis 2 focused on the prevention and management of obesity, overweight and non-communicable diet-related diseases. Axis 3 concerned the fight against micronutrient deficiencies through food diversification promotion, food fortification, vitamin and mineral supplementation and nutritional education. Axis 4 aimed at increasing the availability of diversified, healthy foods. Axis 5 targeted training, research and innovation. And Axis 6 concentrated on strengthening the nutrition sector governance.

The 2018-2022 PSMN was implemented through 12 sectoral action plans (PASs). This implementation took place in a context of economic expansion, with an average economic growth rate of 5.4% over the period 2014-2023, despite shocks caused by climate change, the COVID-19 pandemic, insecurity in the Sahel region and the Russo-Ukrainian war. Over this period, social indicators have improved with the monetary poverty rate estimated at 37.5% in 2021/2022 versus 37.8% in 2018/2019, extreme poverty at 9.9% in 2023, and gross domestic product per capita increased annually by 1.4% between 2019 and 2022 versus 3.7% between 2014 and 2018, with a view to reducing inequality, with the Gini coefficient falling from 35.1 in 2018/2019 to 33.4 in 2021/2022⁴.

Nonetheless, a recent review of the 2018-2022 PSMN implementation pointed to challenges in drawing a clear and global picture of the financial resources allocated to the various actions of the PASs. With the start of the new PSMN (2024-2028), it is important to deepen understanding of the financial flows and mechanisms used by the various implementing sectors in order to ensure adequate and sustainable funding for the planned nutrition interventions.

II. Purpose and methodology

1. Objectives

The main goal of this assessment is to improve understanding of the level and nature of nutrition funding gaps during the 2018-2022 PSMN implementation. The CNDN leadership will use this information to develop a resource mobilization strategy to support the implementation of the new

³ [Senegal Overview | Exemplars in Global Health](#)

⁴ World Bank, SENEGAL | Economic Situation Report : Seizing the Opportunity, June 2024
<http://documents.worldbank.org/curated/en/099061024131049923/P5004821f1acdf032191971c6fbeb498e07>

PSMN. Additionally, the assessment results will be used to inform planning and decision making moving forward to boost nutrition investment across sectors.

To this end, this assessment has two specific objectives, namely 1) to carry out a budget analysis of the PSMN, focusing on funding gaps and the nutrition sectors and interventions most affected 2) to describe the budget planning, execution and reporting processes used by the various sectoral ministries for the implementation of nutrition interventions, including identifying sources of additional funding.

2. Methodology

The assessment began by collecting information on the implementing ministries' strategic planning and data on the CNDN budget. A wealth of documentation was made available, in particular by the Directorate General for Planning and Economic Policies (DGPPE) and the Directorate General for Budget (DGB) on the planning and reporting process for PSMN interventions, in addition to data collected by the Financing Capacity Development Platform (FCDP). This literature review phase was additionally supplemented by the collection of publicly available documents on the internet.

Next, the assessment team met with twenty-three (23) key informants using a structured and tested interview guide (Appendix 4). Participants included twenty-two (22) experts from planning and financial services representing twelve (12) ministries concerned with the PSMN implementation. In addition, the assessment team discussed with a representative of local governments supporting nutrition interventions. These exchanges were conducted through a series of in-depth individual interviews (see list in Appendix 3). They provided information on the magnitude of the various sectoral ministries' involvement in developing nutrition strategies and implementing PSMN interventions, including the funding mechanisms used by sectoral stakeholders to carry out activities that have an impact on the nutritional status of the Senegalese people.

Discussions were also held with the Ministry of Finance and Budget through the Directorate General for Budget (DGB), which made available an expenditure dataset. Quantitative financing data was collected from the sectoral ministries using a questionnaire on the volume of each ministry's overall allocations, as well as nutrition allocations and expenditures.

The qualitative data analysis consisted of manually extracting relevant information that made it possible to meet the assessment objectives, with a focus on the planning, execution and reporting chain for nutrition spending by the various sectoral ministries and funding sources' identification. It was carried out in three stages. The first consisted of selecting the relevant nutrition programs by systematically matching the budgetary programs provided by the DGB with the PSMN nutrition programs. The second stage involved identifying nutrition-related actions. The third stage consisted of the validation of nutrition expenditures by the various sectors during the nutrition financing articulation workshop held on 10 and 11 September 2024. The expenditure amounts were compared with those provided for in the PSMN programming in order to deduce the funding gaps.

III. Overview of the annual planning and budgeting process

1. Senegal's new budget programming system

Until 2019, Senegal's public investments were all listed in 3-year Public Investment Programs (PTIP), the first year of which, constituting the Consolidated Investment Budget, was binding. Projects or programs that met the ex-ante evaluation criteria and had a real chance of being financed could be selected for

inclusion in the PTIP. The last PTIP was implemented over the period of 2019-2021. From 2020, Senegal has moved to a new budget programming system, in application of the Organic Act No. 2011-15 of 08 July 2015 on finance bills (LOLF) and Directive No. 06/2009/CM/UEMOA of the West Africa Economic and Monetary Union. As a result, policies are now implemented through thematic budgetary programs listing policy actions and sources of domestic funding by the State budget and/or external funding by development partners. This budgeting system is very relevant for nutrition in Senegal as the PSMN is organized around intervention programs. Therefore, it increases budget legibility for nutrition interventions.

Box 1: What is the LOLF?

A powerful lever for State reform, the introduction of the Organic Act on Finance bills (LOLF) has set in motion a process of radical transformation of the State's budgetary and accounting rules. The aim of this act is to reform the public management by introducing more democratic and efficient management of public spending. Before the WAEMU directive, each ministry received a certain sum. Now, resources are allocated for specific policy actions. The State budget is clearer: everyone can see what public spending is actually used for.

Parliament's role has been strengthened. When examining the State budget, members of parliament did not just discuss new spending. From now on, the entire budget will be examined, with a vote on each budgetary program. Members of parliament are also able to monitor the effectiveness of public spending. Each year, the government must report on its policy actions, which are assessed using precise indicators. This also introduces more efficient management, because for a given policy, the State sets itself precise objectives, with resources allocated to achieve these objectives. The 'performance' of services is thus measured in a more concrete way: a public policy is more effective if the objectives are achieved or approached thanks to the resources allocated. A genuine performance culture has been established within the administration.

The budgetary reform gives greater responsibility to public managers. Program managers must define, at their own level, the objectives, strategies and performance indicators of the public policies for which they are responsible. They have greater freedom to manage the resources allocated in return for a commitment to performance targets. Managers are required to report on their management and explain any discrepancies between forecasts and actual expenditure.

In principle, it is the responsibility of the Ministry of Planning, to act as a facilitator between sectoral ministries and the Ministry of Budget, on the one hand, and the development partners, on the other, for resource mobilization through the State budget. Hence, having requests of all administrative departments, the Ministry in charge of Budget simulates the Finance Bill for the coming year. A budget ceiling framework is also established to better assess the extent to which potential revenues would cover planned expenditures. However, it is difficult for this framework to match the macroeconomic outlook setting out the aspirations for overall and sectoral economic growth. In order to refine initial resource allocations, ministries are asked to write up their annual performance reports (RAP) for the previous year, so that funding requests can be adjusted to the potential for absorbing allocations by comparing expenditure levels with the funding actually mobilized. In fact, it is a question of aligning funding with absorption capacities. Once this alignment is made, Ministries prepare their three-year Pluriannual Expenditure Planning Document (DPPD), with start year being executory, which means that adjustments can be made to the performance targets in this year's projections. The DPPD lists all financial requests needed to achieve their sectoral development objectives, including new projects that meet the maturation standards or are in the process of maturing. The DPPD shows the funding trend and expected results for budgetary programs in relation to the strategic objectives pursued by each

sector. In addition, the proposed results framework includes performance targets, reference years and indicators. It will be used as a basis for discussions at budget conferences to make intra-sectoral trade-offs. As an annex to the sectoral DPPD, the Ministry in charge of Budget also receives an Annual Performance Project (PAP) which sets out the expected performance for each budgetary program. It is in these strategic planning phases of multi-annual programming that nutrition focal points, in planning units, had to ensure that fund requests are actually made for PSMN interventions.

The Government then combine all DPPDS into a Multiannual Budgetary and Economic Programming Document (DPBEP) with reference to the current PAP/PSE. This document is part of the overall move towards improving the budgetary and accounting information to be presented to Parliament. In fact, the Finance Bill for the year is developed with reference to the DPBEP, which is subject to a budget orientation debate before it is finalized. Ex-post project evaluation reports and the country's economic and financial landscape are also presented during this debate. The DPBEP development is therefore an important milestone in the budgetary transparency process, setting out the economic outlook and specifying the public finance management strategy after taking stock of the economic and fiscal situation, thus preparing Parliament for the Finance Bill examination. The DPBEP is indeed an iterative document which indicates the country's macroeconomic trajectory over a three-year period, setting medium-term objectives for budgetary and financial control. That is why a provisional assessment of the public finances execution for the current year is provided during the debate and an idea of the volume of new policy initiatives is estimated. This documentation makes it possible to grant more realistic budget allocations, to set reasonable ceilings for the framework letter sent to the entire administration and to draft the Finance Bill to be passed by the National Assembly.

As Senegal has adopted results-based management, budget authorizers attach vital importance to monitoring the implementation of policies. Public policies performance measurements are aligned with the country's international commitments made through objectives agreed upon with the donor community, the African region and the ECOWAS sub-region, and stabilized between the offices involved in the planning chain, namely the National Agency for Statistics and Demography (ANSD), the General Directorate for Planning and Economic Policies (DGPPE) and the DGB. They are the references for all documents in the budgetary chain. The result-based management provides openings for nutrition stakeholders to further track and report nutrition investments to showcase Senegal's progress in meeting its global commitments on nutrition.

2. Overview of nutrition budgeting

Planning

The annual budget planning process takes place throughout the year, from February to December (n-1). It takes place in two phases: the drafting phase and the examination and vote phase.

The **drafting phase** begins in February with a series of consultations to prepare the budget ceiling framework, bringing together the DGB, the Treasury, revenue generation offices such as the Tax and Estates Department, the Customs Department, the Directorate for Forecasting and Economic Studies of the Ministry in charge of Planning and the sectoral ministries. The purpose of these consultations is to analyze the budget implementation results for the previous year (n-2) and the mid-term implementation status for the ongoing year (n-1). In addition, the aim is to review the priority policy actions not considered by the last Finance bill, to focus on high-stakes expenditure and to include the costs of activities to be carried out over the next three years. From these consultations, envelopes are allocated by ministry. These are subject to adjustments following the State's Financial Operations review and the

budget ceiling framework update. On this basis, the Prime Minister sends a framework letter to the whole of Government in May, indicating the broad guidelines for the coming year and beyond, which will be reflected in the DPBEP in terms of economic and social policies and public finance management strategy. Based on the results of the budget ceiling, allocations are notified to each ministry and institution. The Minister responsible for budgeting produces a circular letter on the preparation of the budget, based on which sectoral ministries and institutions allocate their envelope to their respective offices of responsibility around July. This internal redistribution must consider the DPBEP guidelines while respecting the budgetary ceilings set in the circular letter. Ministries may propose new allocation structures which will be subject to arbitration with supporting documents. The draft Finance bill is finalized following these arbitrations and presented to the Cabinet meeting for adoption at the end of September or beginning of October, then sent to the National Assembly for a vote.

The **voting phase** begins at the opening of the National Assembly's ordinary budget session. It is during this presentation and voting process that stakeholders must draw attention to funding for nutrition interventions. But this advocacy requires the availability of factual data on funding requests in order to assess the level of budgetary needs to be ring-fenced. As results-based management is the public authorities' approach, this approach could be justified, but it requires showcasing nutrition performance indicators.

Execution

Once the Finance Bill has been passed, the Ministry responsible for the budget notifies the various sectoral ministries of the allocations for implementation. Having thus been informed of all internal and external resources allocated, each ministry creates its annual budgeted workplan PTBA.

For the liquidation of allocations, reference is made to the national procurement and public contracts management system, the improvement process for which led to the adoption of Decree No. 2011-1048 of 27 July 2011 on the Public Contracts Code. Although this new system was put in place in line with international standards in terms of transparency, economy and rationalization of the use of the State budget, public finance management authorities had to introduce new reforms. These were aimed at lowering the difficulties encountered by contracting officers during their procurement procedures and facilitating the mobilization and absorption of available funds. The new system focuses on reducing lead times, streamlining procedures and making contracting authorities more accountable, by raising the thresholds for applying the procedures in the Public Procurement Code. The reduction in deadlines concerns the length of time taken to examine procurement plans and general procurement notices, in addition to the possibility of concluding framework contracts, as an alternative to the methods of requesting information and prices, and nation-wide requests for tenders for supplies available on the market. The dispute settling procedure has also been simplified, with a timetable for action. However, these internal procedures may be supplemented by those of external partners, sometimes with long waits for no-objection notices.

Reporting

At the end of the budgetary year, each ministry submits its annual performance report (RAP), which, in principle, highlights the sector's contribution to the country's socio-economic progress. The RAP provides information on the ministry's main achievements in terms of reaching the annual targets set for each performance indicator. Each budgetary nutrition program has a number of indicators aimed at an agreed target. The resulting analysis consists of determining the performance achieved for each indicator individually and as a whole. The output sets out the ministry's overall performance,

aggregating programmatic achievements. The RAP also describes the various exogenous and endogenous factors justifying this level of performance, as well as the positive effects on economic and social development, in particular poverty reduction through the generation of substantial income, the reconstitution of natural resources, job creation and resource mobilization. The report will focus on the number of actions (projects or programs) carried out and the progress made in mobilizing financial and human resources. The correlation between technical performance and the level of financial implementation will also be highlighted. In this way, the level of the overall budget execution (internal and external resources) is given. In practice, hindrances often concern resource mobilization, data collection, organizational and sometimes legal impediments.

3. Key challenges sectors face when planning for nutrition

Government stakeholders across implementing sectors identified several challenges that contribute to the under-prioritization of nutrition within annual planning and budgeting based on the experience of PSMN 2018-2022 and reflecting on implementation of the new PSMN 2024-2028. These challenges include:

- **Cost forecasts for some sectoral action plans were not comprehensible enough to account for accurate resource needs, and funding gaps to achieve PSMN goals.** The PSMN costed plan provides a foundational roadmap with the purpose to articulate national priorities. However, the cost forecasting did not reflect all financing needs of the different sectors as shortcomings in financial programming have led to a regular and continuous decrease in the estimated costs of nutrition interventions throughout the PSMN implementation period. To further refine the resource need, each sector must review the estimated costs and articulate any funding gaps.
- **Sectors are not always clear on nutrition financing boundaries across existing investments.** While the PSMN includes a wide range of strategic areas for intervention, it is critical that each sector identifies priority actions that will boost nutrition gains and be integrated within existing sectoral program investments. Discussions with sectoral stakeholders have not confirmed that the reported expenditures were entirely made in the context of achieving the PSMN objectives. There remain opportunities to make nutrition objectives, indicators, and outcomes more explicit across sectoral program investments.
- **Nutrition focal points are not systematically involved in budgetary decision-making processes.** Upon reception of budget envelope notification from the Ministry for the Budget, the budget authorizers make the internal allocations between programs. The nutrition focal points sometimes take part in the internal arbitration sessions. In practice, they are not always systemically involved in the budgetary decision-making process. This results in situations where nutrition interventions are neglected.
- **Budgetary authorizers are not sensitized to the importance of nutrition investment to achieve sector goals and thus may not approve budgets.** According to informants, budget authorizers within their ministry often draw the attention of program managers and planning teams to the inclusion of nutrition interventions in the PTBAs which reflect the priorities identified in the sectoral policy letters. Nevertheless, most informants stressed that nutrition interventions are not prioritized because of the priority only given to actions included in their sectoral plans or sectoral policy letters, the low appropriation of the PSMN by sectoral stakeholders who do not see the linkages between the PSMN interventions and their respective sectoral plans and how the nutrition

action plan helps fulfill their sector goals, and insufficient communication between sectoral stakeholders.

- **Data is missing to inform planning and budgeting, including data on both expenditures and on the performance of nutrition actions to demonstrate their impact.** The financial information reporting on nutrition is included in RAPs. The monitoring & evaluation officers in the Planning and Studies Units (Cellules des Etudes et Planification - CEP) collect financial data from program managers and sometimes from non-governmental organizations (NGOs). This information is compiled in broad activity reports. In general, financial information can also be accessed in specific reports for joint reviews and budget implementation reports. Because of little emphasis on nutrition interventions, nutrition financing data gets lost and is not readily available for planning.
- **While some donors use the State budget planning process to finance nutrition interventions, most external funding for nutrition and PSMN implementation is off-budget and not integrated with government investment** (donors fund non-governmental implementing partners or UN agencies directly to support implementation). Though this is a necessary type of support to ensure the widest reach of nutrition services with maximum number of beneficiaries served, the external funding becomes a challenge to sectoral planning when it is not tracked and monitored alongside government investments. This presents its own challenges: there is a **lack of strong coordination across donors** which causes **fragmentation of funding** which further leads to **missed opportunities for more strategic planning and implementation**. There needs to be a steady shift, in the long-term, to more on-budget donor funding that is integrated with government investments; or, in the meantime, ensure that external funding is tracked and monitored in a holistic manner while ensuring government systems are strengthened with tools and resources to elevate coordination.

4. Local governments' budgetary process

The local governments' budgetary process has a regulated procedure beginning with the adoption of the administrative account which takes stock of the activity and financial results of the budget implementation for the past year. The Municipality budget preparation begins with sectoral consultations organized by the Mayor as part of a budget debate in the presence of all community stakeholders. For the health and nutrition sectors, this is the Project Coordination Unit UCP and the Health Development Committee CDS, "badiene Gokh", community agent village chief. This phase allows nutrition activities to be registered on the basis of foreseeable resources. All mandatory expenses are recorded. Eventually, the registration of nutrition interventions results from the desire of the Mayor to contribute to the PSMN implementation. This desire is the basis of budgetary decisions. The Mayor can then move on to the preparation of the budget considering additional financial resources from the State budget and finally the vote on the budget and its execution.

Local governments or municipalities benefit from external support with the Investment Project for the First Year of Human Development in Senegal (PIPADHS), in addition to the resources mobilized as part of decentralized cooperation. They are sometimes supported by NGOs whose contributions complement municipal budgets. Their integration into the budget requires special prior authorization in the section "contribution of external resources of projects and programs." In some municipalities where plants are located, the benefit of Corporate Social Responsibility (CSR) can be an additional lever to mobilize resources to finance nutrition interventions.

Budget monitoring and evaluation follows a general procedure as it concerns all development activities. It is based on the use of the administrative account which presents the general budget execution landscape. Reported nutrition-sensitive indicators are those considered when developing community development plans.

The major challenges in local governments lie in the low mobilization of resources to meet nutrition financing needs. These local governments need to establish structural financing mechanisms such as direct transfers from the State budget allocated to nutrition. Current transfers are made through the Decentralization Development Fund, the Local Authorities Equipment Fund (FECT) and the Local Economic Contribution / added value CEL. In addition, in some cases, the mining fund is added. But it should be noted that there are no specific allocations for nutrition such as those for health and education.

Finally, the local governments supporting nutrition would like to see a formal platform set up between the municipalities that will serve to better coordinate the PSMN's interventions with the CNDN and all partners based on a stakeholder mapping by area across the country. The municipalities would also like assistance from partners in developing feasibility studies for nutrition-sensitive projects that will serve as advocacy tools to obtain funding, particularly as part of decentralized cooperation.

5. Sources of additional financing

Discussions with various ministerial officials made it possible to map out partners who support nutrition interventions (see Table 1 below). This mapping is very useful for activity coordination and advocacy to ensure adequate and sustainable funding for nutrition interventions as stipulated in the PNDN.

Table 1: List of financial contributors to nutrition interventions implementation as reported by sectoral stakeholders

Partners	Ministries
Multilateral partners	
Food and Agriculture Organization (FAO)	Ministry of Livestock Ministry of Fisheries
International Fund for Agricultural Development (IFAD)	Ministry of Agriculture Ministry of Livestock
World Health Organization (WHO)	Ministry of Health
United Nations Development Program (UNDP)	Ministry of Family and Social Protection
West African Economic and Monetary Union (UEMOA)	Ministry of Livestock
UNICEF	Ministry of National Education
Bilateral partners	
French Development Agency	Ministry of National Education
United States Agency for International Development (USAID)	Ministry of Livestock Ministry of Water and Sanitation Ministry of Fisheries
Italian Cooperation	Ministry of Family and Social Protection
Japanese Cooperation (JICA)	Ministry of Fisheries
Development Banks	
African Development Bank (AfDB)	Ministry of Agriculture

	Ministry of Livestock Ministry of Water and Sanitation
Islamic Development Bank	Ministry of Water and Sanitation Ministry of Family and Social Protection
World Bank	Ministry of Agriculture Ministry of Livestock Ministry of Water and Sanitation Ministry of Fisheries Ministry of Family and Social Protection
Foundations and corporates	
Bill and Melinda Gates Foundation (BMGF)	Ministry of Commerce Ministry of Health
Eleanor Crook Foundation (ECF)	Ministry of Health
Helen Keller International (HKI)	Ministry of Commerce
NESTLE	Ministry of National Education
SONATEL	Ministry of National Education
SOCOCIM	Ministry of National Education
Non-Governmental Organizations NGOs	
TEENS	Ministry of National Education
GRET	Ministry of National Education
Nutrition International (NI)	Ministry of Education Ministry of Commerce
ONGAWA	Ministry of National Education
PARTNERSHIP	Ministry of Water and Sanitation Ministry of National Education

IV. PSNM Expenditures analysis

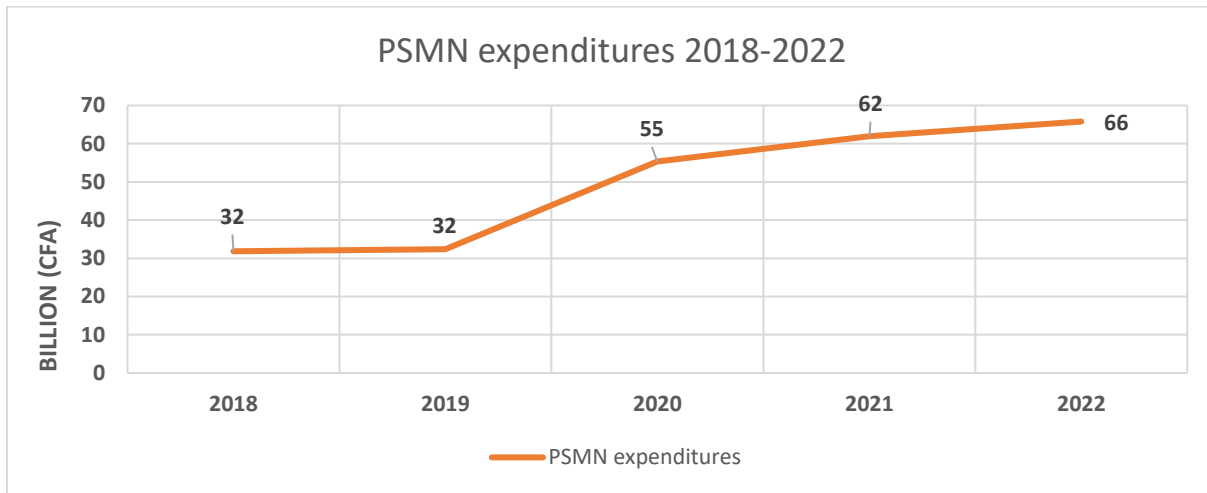
1. Expenditure trends

As explained in Section III *Overview of the annual planning and budgeting process*, Senegal implemented the program budget from 2020. As a result, the assessment team was unable to establish a precise disaggregation of the data transmitted by the Ministry of Finance and Budget to isolate nutrition expenditures per program for the 2018 and 2019 financial years.

According to data provided by the Ministry of Finance and Budget, refined and validated by the various sectoral ministries with the exception of the Ministry of Higher Education, Research and Innovation, Senegal would have spent CFA 247 billion between 2018 and 2022 on PSMN interventions through the State budget. Annual expenditure has been steadily increasing over the period. They rose from CFA 32 billion in 2018 to CFA 66 billion in 2022 with an average annual increase of 23%. This demonstrates substantial efforts made by the Government of Senegal in mobilizing domestic resources for nutrition financing (see figure 1). Nonetheless, it is uncertain if the expenditure reported by implementing sectors was entirely incurred for PSMN interventions.

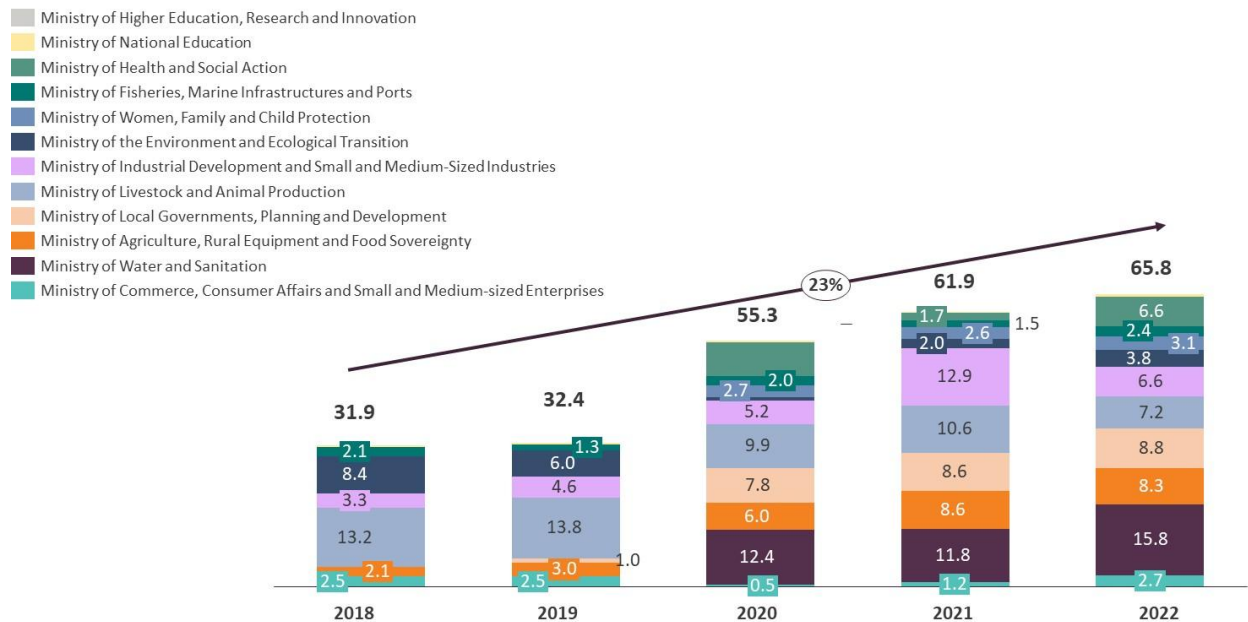
On the other hand, it is worth noting that the total costs of PSMN interventions constantly decrease with an annual average of -8%. This downward trend reveals gaps in financial planning and questions the extent to which financial planning covers all financing needs.

Figure 2: PSMN expenditures from 2018 to 2022 (Billions, CFA)



Overall, five ministries provided 73% of PSMN expenditures across five years, ministries of Livestock and Animal Production - Water and Sanitation - Development of Industries and Small and Medium Industries - Agriculture, Rural Equipment and Food Sovereignty - Local Authorities, Planning and Development of Territories. The Ministry of Hydraulics, Ministry of Agriculture and that of Local governance are the driving departments that have contributed the most to the increase in nutrition expenditures over the years as shown in Figure 2. The data also show the modest contribution of key sectors such as health and education to PSMN expenditures.

Figure 3: PSMN expenditures by source ministries from 2018 to 2022 (Billions, CFA)



2. Funding gaps

This section presents the funding gaps by sector. Detailed breakdowns of sectoral expenditures and funding gaps by program can be found in Appendix 1. Sectoral representatives reported that the nutrition interventions that could not be implemented due to lack of government budget funding, among others, included:

- HIV/AIDS and tuberculosis prevention and nutritional management
- Home food fortification
- Prevention and treatment of acute malnutrition
- Prevention and management of non-communicable diseases
- Application of the breastmilk substitutes' marketing regulations
- Production and diversification of highly nutritious horticultural products
- Milk and dairy food availability and accessibility
- Fight against iodine deficiency in schools and other teaching and training spaces
- Production of non-timber forest products

Education sector

Despite the steady increase in overall expenditure, this has been particularly low or even **zero** for certain interventions in the education and research sector, such as the promotion of early childhood development and stimulation activities, nutrition education in schools, functional literacy for women, nutrition training strengthening, research and innovation, combating iodine deficiency in education, and promoting behaviors conducive to physical exercise and healthy food.

Health sector

Health sector expenditure was highly volatile from year to year during the implementation of the PSMN. Very few resources have been disbursed for essential interventions⁵ that address undernutrition (treatment of acute malnutrition, prevention of chronic malnutrition), micronutrient deficiencies (home food fortification, zinc supplementation), diet-related non-communicable diseases (prevention of overweight and obesity). Between 2020 and 2022, the average disbursement rate for the “Basic Health Services for Nutrition” program was only **14%**.

Agriculture and livestock farming sector

As to the Ministry of Agriculture, PSMN expenditures have increased overall by an average of 61% per year. However, there is virtually no funding for interventions to address micronutrient deficiencies. Only **2%** of the CFA 6.5 billion francs planned for strengthening the production and diversification of highly nutritious horticultural products were disbursed between 2020 and 2022.

The Ministry of Livestock expenditure represented 22% of the total expenditure of the PSMN interventions over the period 2018 to 2022. This contribution decreased over time and did not fund all programmed interventions. The disbursement rate was **nearly zero** for activities in support of the “Animal Health” program contributing to improving the availability and accessibility of milk and dairy products. This intervention was supposed to reduce the level of stunting, and its projected cost was CFA 1.4 billion.

⁵ Effective interventions to address maternal and child malnutrition, E, Keats and all, 2021

V. Key Takeaways and Priority Areas to improve sustainable nutrition financing for the PSMN

The PSMN expenditure review points to two important considerations.

First, while overall expenditure to PSMN implementation has grown significantly since 2018—mainly driven by WASH and agriculture expenditure —there is a need to place greater emphasis on more strategic use of resources that boost nutrition gains. The data collected show a substantial increase in state expenditure for PSMN implementation with an average annual growth of 23%. This trend is promising as it shows the foundation necessary to address malnutrition and food insecurity is strong and growing in Senegal. However, there is room to improve the use of existing resources to boost nutrition gains by strategically elevating nutrition actions across sector programs; for example, by embedding nutrition and healthy diet objectives, indicators, and outcomes into program investments when relevant. As indicated in Section III.3, government stakeholders across sectors face challenges when defining and costing priority nutrition actions in their sector that can be embedded within programs to leverage existing resources. This can be addressed by taking forward several actions to strengthen annual planning and budgeting for nutrition, discussed below.

Next, there are significant funding gaps for essential nutrition actions raising the need for acceleration of investment into under-resourced areas. Major under-resourced interventions include treatment of acute malnutrition, prevention of chronic malnutrition, home food fortification, zinc supplementation, overweight and obesity prevention, promotion of early childhood development and stimulation activities, nutrition education, research and innovation, and promotion of workouts and healthy food. Investment in these underfunded areas is essential to maximize progress towards Senegal’s nutrition goals by 2028 (Box 2). Attention to the prevention and treatment of acute malnutrition is essential, especially as the prevalence has risen back to 10% in recent years.

Box 2: Objectives of Senegal’s national nutrition plan by 2028

To improve the current national nutrition situation, Senegal has defined eight strategic objectives to be achieved by 2028, namely:

- Reduce the prevalence of stunting to less than 10%
- Reduce the proportion of children with low birth weight by 30%
- Reduce the prevalence of acute malnutrition in children under 5 years of age to less than 5%
- Increase the rate of exclusive breastfeeding during the first 6 months to at least 70%
- Reduce the prevalence of anaemia in vulnerable groups (children under 5 years of age, pregnant women and adolescents) to less than 40%
- Reduce the prevalence of micronutrient deficiencies (iodine, zinc and vitamin A) to less than 20%
- Reduce the prevalence of obesity and overweight among vulnerable groups (children under 5 years of age, pregnant women and adolescents) by at least 10%
- Reduce the prevalence of diet-related noncommunicable diseases by at least 5%.

In order to holistically and sustainably improve financing for PSMN implementation, the following action areas are considered:

PRIORITY AREA 1 – Ensure nutrition is embedded within the national transformation agenda Senegal 2050 and elevated within sectoral strategies.

Actions:

1. Draw up a matrix of PSMN priority interventions with the food sovereignty strategies adopted in the new National Transformation Agenda Senegal 2050 and its 2025-2029 implementation plan
2. Align the sectoral policy objectives with those of the PSMN
3. Introduce innovative financing mechanisms, such as taxation on mobile telephones and the use of part of oil revenues

PRIORITY AREA 2 – Strengthen sectoral planning and budgeting for nutrition, including through stronger understanding of funding gaps and increased government investment.

Actions:

1. Articulate the funding gap and corresponding nutrition programs and interventions observed for the 2018-2022 PSMN implementation
2. Establish a permanent dialogue platform between the CNDN, the Ministry of Planning and the Ministry of Finance and Budget to identify funding opportunities for nutrition interventions and facilitate monitoring and reporting of progress
3. Request the creation of specific nutrition lines in the state and local government budgets
4. Include nutrition among the annual priorities set out in the Prime Minister's budget ceiling letters
5. Systematically include PSMN interventions in the ministries' annual workplans PTBAs to leverage and orient available resources towards nutrition interventions
6. Equip local governments with arguments and advocacy tools with a view to creating a nutrition line in the State budget similar to those for health and education
7. Support local governments in advocating for funding for nutrition interventions as part of decentralized cooperation
8. Compile lessons learned from the budget planning, implementation and reporting processes used by the different sectoral ministries for nutrition interventions, including identifying sources of additional funding.

PRIORITY AREA 3 – Mobilize external resources for the implementation of the 2024-2028 PSMN.

Actions:

1. Develop concept notes identifying the funding gap and required resources needed, targeted to potential funders and leads by relevant sector (coordinated with support from CNDN when appropriate)
2. Hold a sectoral partners' meeting to raise additional resources for unfunded interventions
3. Map out potential private sector contributors
4. Establish a permanent dialogue platform with private sector players for sharing and pooling interventions
5. Finalize and implement the PSMN communication and advocacy plan
6. Develop specific advocacy notes for potential donors (public, private, bilateral or multilateral partners)
7. Carry out an assessment and capitalization of partners resource mobilization

PRIORITY AREA 4 – Strengthening budget monitoring and accountability.

Actions:

1. Revise the budget nomenclature for the introduction of nutrition budget tagging
2. Establish an accountability platform between the CNDN and sectors with a view to continuous two-way sharing of financial information on nutritional interventions
3. Strengthen the skills of CNDN staff and relevant budget holders and planners on the use of nutrition budget tagging
4. Establish nutrition financing monitoring units (focal points) responsible for collecting financial information within ministries
5. Revise reporting frameworks to include financial data on nutrition interventions
6. Use existing digital processes and tools at sectoral ministry level for the collection and reporting of financial data on nutrition
7. Strengthen the skills of CNDN staff and the ministerial departments concerned on the preparation of monitoring and evaluation reports including reports on nutrition activities

VI. Conclusion

This report highlights major challenges to be met by Senegal not only to consolidate the achievements made but also to ensure the improvement of the nutritional status of the population. These challenges concern in particular:

- inadequate resources allocated to certain high impact nutrition interventions which does not allow for the scale-up necessary to further the downward trend in malnutrition;
- insufficient integration of nutrition into certain sectoral policies and plans;
- insufficient articulation of existing sectoral information systems to strengthen that of nutrition as a whole.

All these challenges are at the origin of a more transparent vision of the actions carried out and their costs in a context where ministries can, on their own initiatives, seek resources from external partners. However, in the sector of childhood and gender, several partners are available to intervene. But for the sustainability of the actions, the intervention of the communities had to be strengthened by granting them responsibility for certain initiatives, which could facilitate their management of interventions after external funding.