



THE 2019/20 FINANCIAL YEAR NATIONAL BUDGET ANALYSIS

WITH FOCUS ON NUTRITION

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ACRONYMS AND ABBREVIATIONS

ARNS	African Regional Nutritional Strategy
CDF	Community Development Fund
CISANET	Civil Society Agriculture Network
CSO	Civil Society Organization
CSONA	Civil Society Organizations Nutrition Alliance
GDP	Gross Domestic Product
GoM	Government of Malawi
DNHA	Department of Nutrition and HIV/AIDS
MDAs	Ministries, Departments and Agencies
MGDS III	Malawi Growth and Development Strategy III
DNCC	District Nutrition Coordinating Committee
DoDMA	Department of Disaster Management affairs
EU	European Union
FY	Financial Year
NMNSP	National Multi-Sector Nutrition Strategic Plan
MoFEPD	Ministry of Finance, Economic Planning and Development
MoICECCT	Ministry of Information Civic Education and Communication Technology
MoITT	Ministry of Industry, Trade and Tourism
MoHP	Ministry of Health and Population
MoLYSMD	Ministry of Labour, Youth, Sports and Manpower Development
MP	Member of Parliament
NMNP	National Multi-Sector Nutrition Policy
OBB	Output Based Budget
OPC	Office of the President and Cabinet
ORT	Other Recurrent Transactions
PBB	Program Based Budget
PE	Personal Emoluments
PNHAO	Principal Nutrition and HIV/AIDS Officer
SDG	Sustainable Development Goals
SADC	Southern Africa Development Community
VAT	Value Added Tax

EXECUTIVE SUMMARY

The 2019/20 FY national nutrition budget analysis was commissioned by Civil Society Agriculture Network (CISANET), Save the Children Malawi, Civil Society Nutrition Alliance (CSONA) and the Malawi Government who collaborated under the Afikepo Program banner with support from the European Union (EU) and Care Malawi. The findings drawn from the study were presented to key stakeholders such as Members of Parliament (MPs), Development Partners (DPs), heads of Ministries, Departments and Agencies (MDAs) and Civil Society Organizations (CSOs) to equip them with evidence based advocacy for Nutrition.

This report presents the results of the budget analysis of the 2019/20 Financial Year (FY) draft national budget focusing on nutrition. The analysis aimed at generating evidence for use in advocating and lobbying for prioritized resource support towards nutrition related interventions. The analysis also aimed at identifying financing gaps of the nutrition related interventions with the view of identifying possible remedial measures where necessary. Findings from the analysis will support key stakeholders such as MPs, DPs and CSOs working on nutrition related issues to engage with evidence on budget scrutiny, support, monitoring and tracking for attainment of improved nutrition outcomes at all levels.

Below are the key findings that emanated from the analysis;

- The 2019/2020 FY Malawi national budget is estimated at MK1.7 trillion and represents a nominal increase of 20% from 2018/19 and is 27.6% of GDP, slightly above the recommended threshold of 25% National spending as a proportion of the GDP.
- Recurrent Expenditure is estimated at MK1.2 trillion (20.6% of GDP) up by 14.9% from MK 1.1 trillion approved in 2018/19. The increase in recurrent expenditure is within expected levels considering that inflation is estimated at around 10% and the nominal increase in the recurrent expenditure, is not worrying as its share of total budget represents a slight decrease (0.7%) compared to the 2018/19.
- MK438 billion (7% of GDP) has been allocated to development expenditure, representing 25.3% of the total budget and 10.5% increase from 2018/19 budget (MK392 billion). Even though the allocation to development expenditure is portrayed as to have fairly increased, 70% (MK306 billion) of the development budget will be financed through foreign aid which implies lack of Government commitment to significantly fund its own investment

agenda. Over-dependency on donor aid also implies the likelihood of projects not moving at the expected speed as donor resources are usually released with several conditions.

- Of the total 2019/20 budget, MK1.4 trillion will come from domestic finance, (82% of the total budget) which is an increase by 21% from 2018/19's allocation (MK1.1 trillion). Of these domestic finances, MK1.3 trillion (96%) will come from tax revenue, whereas an estimate of MK56 billion (4%) is from non-tax revenue. This implies that the government is not collecting enough non-tax revenues from Cooperate bodies (e.g. Utility companies) to support our domestic financing resulting in over-dependence on tax revenues. This creates room for the shifting the tax burden to individuals who will pay large sum of their income either directly or indirectly through tax, hence reducing their purchasing power to nutritious foods.
- The government has put in place new tax policy measures which are of benefit to nutrition such as; Duty free for fishing industry equipment have been put in place.
- The government is complying with the reforms of IMF on extended credit facility therefore the private sector will be able to borrow from within
- The 2019/20 FY total Central Government fiscal transfer estimates are at MK256 billion from MK220 billion, representing an increase of 16% over the 2018/19 FY approved budget estimates. The allocation as a share of total national revenue (excluding grants) has slightly decreased from 18% (2018/19) to 16% but is above the recommended 5% of the decentralization policy
- Personal Emoluments (PE) has increased from MK 173 billion to MK 213 billion (19% increase) and the Operations budget (ORT) for total council budget has also increased by 10% (from MK 29.7 billion to MK 32.9 billion) which translates to an average increase of MK 100 million per district or city council or rather about MK 6.5 million increase to each sector budget at council level (thus 15 sectors). This is commendable but still not adequate to cover for growing demand of various social services.
- The Education, Health and Agriculture sectors continue to dominate operations budget at council level with education getting 30% (down by 2%), 27% (down by 2%) and 5% (same as last year) of the total operations budget respectively which is commendable considering the demand from the three sectors at grassroots level

- The findings showed a worrisome trend, which indicates a persistently low nutrition allocation over the years with proportions at: 0.6 %, 0.5%; 0.9%; and 0.5% between 2016/17 to 2019/20 respectively. This is a negative step taken towards improving the nutrition status of the population. These proportions remain significantly lower when compared to the prevailing global average (1.7%) of General Government Expenditure on nutrition.
- The study revealed that the 2019/20 FY aggregate nutrition budget, which was pegged at around MK9 Billion is substantially lower (24%) than the recommended MK 35.3 billion for the 2019/20 budget as per MGDS III costing .The low funding implies a serious 74% nutrition financing gap that calls for further action from other partners
- The MGDSIII has a total of nine outcomes for nutrition. Out of the nine nutrition outcomes in MGDSIII, the MNNSP showed six corresponding outcomes and 2019/20 FY PBB responds to only three of the MGDS III outcomes.
- The 2019/20 FY PBB has 14 **Output level** indicators that are close to corresponding to only three of the MGDSIII Outcome level indicators. The missing Outcome indicators in the PBB imply that the Ministries, Departments and Agencies (MDAs) have very limited yardsticks for tracking and verifying nutrition performance
- Provision of financial allocation in the PBB document is not clear on nutrition outcomes. This makes it difficult to implement Nutritional activities in various sectors as regards to MGDS III guidelines. Furthermore, there is no connection between financial allocation to Nutritional outcomes targets hence no one can measure Nutrition targets as they are not directly visible in the National budget.
- An analysis of the adequacy of output indicators in the 2019/20 FY PBB showed that some targets in the PBB are too low to achieve meaningful nutrition outcomes. For example the PBB intends to increase per Capita Milk Consumption from the current 7Kgs/person per year to about 9Kgs/person/year while the SADC region milk consumption is at 80Kgs/person/year and the World Health Organization (WHO) recommends per capita consumption of 200Kg/person/year.
- Out of seven MGDS III nutrition mandated institutions, only four institutions allocated some funds to some of the mandated interventions. This implies a serious gap which may inconvenience the achievement of the MGDS III goal for nutrition.

- The MoAIWD has allocated MK7.5 Billion down from the 2018/19 FY costing of MK8 billion. This implies a decrease, which is worrisome as the sector may reduce interventions related to nutrition. A review of the 2019/20 draft budget reveals that few of the targeted interventions, only four out of eight have been planned for implementation.
- The Ministry of Health allocated resources to around one-quarter of the planned outcomes (27%) with a resource provision of MK 1.1 billion representing 10% of the projected MGDS III budget, a 60% decrease from MK2.8 billion 2018/19 FY allocation
- The MoEST is another key implementer of nutrition interventions focusing on school going children in primary schools. Its interventions were estimated at MK 1 billion in the 2019/20 FY MGDS III costing framework. The analysis revealed that there has not been any allocation to nutrition interventions by this Ministry which is surprising because there has been a consistent allocation to the nutrition interventions for the past two financial years
- The ministry of Gender was supposed to contribute to a nutrition outcome on reduced prevalence of Stunting, Wasting and Underweight. The key actions were supposed to cost MK 2.3 billion in this budget. The 2019/20 FY budget showed that the vote has only allocated MK26 Million, representing about 1% of the planned provision On a positive note, the allocation to this intervention has doubled up from MK13 million in the 2018/19 FY. This creates an opportunity for increased targets for the nutrition cause
- MoITT was to contribute to nutrition outcome on reduced prevalence of micronutrient deficiencies and the key action was supposed to cost over MK 1.5 billion. The review showed that the ministry has allocated over MK287 million, 18% of the required provision. This implies a large financing Gap for the nutrition interventions. This however, is an improvement since there has not been any allocation to this intervention for the past 2 years.

- This Ministry is clearly mandated in the MGDS III with promoting awareness among Malawians information on various nutrition issues. The 2019/20 FY Malawi National Budget has not planned to allocate for the intervention
- The MGDS III required provision from the DoDMA to nutrition was projected at MK 1 billion for the 2019/20 FY of which the department has not allocated for. A trend analysis from 2017/18 to 2019/20 of the department indicates that there are no clear targets for nutrition intervention
- A review of the 2019/20 FY Malawi National Budget reveals that Prison is one of the MDAs that has planned for implementation of nutrition interventions within the 2019/20 FY budget with an allocation of MK 204 Million, 23% decrease from MK266 million in the 2018/19 FY. Despite the decrease in allocation, the department has no clear mandate in the MGDS III but has maintained allocation to this intervention over the past 4 years, hence a commendable initiative.
- A detailed analysis of the missions, objectives and strategies for the sectors that were analyzed on issues of nutrition showed that much as allocations are made to advance the nutrition agenda, no efforts are made to segregate the same in terms of gender
- It was also revealed that there is no clear segregation on inclusivity for such groups as women, children, youth, people living with HIV/AIDS, people with disabilities, and so on
- The findings showed that ever since the office of the Principal Nutrition, HIV and AIDS Officer positioned in the District Commissioner's office was created, there has never been resource provision accrued to this office, making it difficult to coordinate and discharge nutrition interventions.

5.1.Key recommendations

5.1.1. Recommendations for MoFEPD

- MoFEPD must reinforce the proposed non- tax revenue collect measures so as to ease the tax burden on citizens in subsequent budgets
- MoFEPD must task MDAs to align Performance indicators in the PBB to the existing Strategic documents (MGDS III and MNNSP)

- MoFEPD needs to revise targets in MGDSIII indicators to match the MNNSP
- MoFEPD needs to consider making upward adjustments on some of the targets in the PBB (number of functional DNCCs)
- MoFEPD, MoICECC, MoEST, DoDMA, should include nutrition targets indicated in their votes
- MoFEPD should mandate all MDAs to disaggregated by gender the targeted beneficiaries in their respective PBBs
- MoFEPD should allocate resources to build the capacity of Sector heads in MDAs on gender mainstreaming.

5.1.2. Recommendations for Parliament and MDAs

- Parliament must lobby for the revision of the allocation to the development budget to carter for nutrition projects that are heavily dependent on off budget support
- Key MDAs in Nutrition (MoH, MoAIWD, MoGSW, MoITT, MoEST, MoICECC, DoDMA) should consider revising their performance targets to reflect those in the MGDS.
- MLGRD/ NLGFC should task District councils and city assemblies to create budget line for nutrition interventions in councils' votes
- Nutrition Mandated MDAs must have specific budgets on nutrition
- DNHA should lobby for more funds to support nutrition interventions at district level realized at the end of the year.

5.1.3. Recommendations for Development partners and Civil Society Organisations (CSO)

- CSOs should consider financing capacity building initiatives for the newly elected MPs especially in Nutrition policy and nutrition budget analysis
- Development partners and CSOs should support efforts aimed at strengthening gender responsive programming in all sectors to ensure that the relevant policy objectives as stipulated in the MGDS III and other nutrition related policies are met.

CHAPTER I: INTRODUCTION

1.1. Background to the Study

This report presents a Budget analysis of the 2019/20 Financial Year (FY) draft national budget focusing on nutrition related interventions. The analysis aimed at advocating and lobbying for increased financial resource support towards nutrition related interventions. The analysis also aims at identifying gaps in the financing of the nutrition related interventions with the view to determine remedial measures where necessary. Findings from the review will support key stakeholders such as Members of Parliament, development partners and Civil Society Organizations working on nutrition related issues to engage with evidence on budget scrutiny, support, monitoring and tracking for attainment of improved nutrition related outcomes at all levels.

1.2. Objectives of the Study

The overall objective of the 2019/20 FY National Nutrition Budget Analysis was to appreciate the extent to which draft national budget addressed nutrition issues at national and local levels.

Specifically, the analysis achieved the following:

- Review and analyse Nutrition budget allocation in various sectors with reference to MGDS III ,MNNSP, and SDGs.
- Conduct in depths analysis of the adequacy of planned performance targets for nutrition budgets in key sectors where nutrition is mainstreamed
- Conduct a detailed analysis of the Gender responsiveness of the 2019/20 FY Draft National Budget
- Draw recommendations for addressing the budgetary gaps and necessary institutional arrangements for effective implementation of the 2019/20 FY National Nutrition Budgets

1.3. Structure of the Report

This report is organized into six chapters. Chapter one and two provides an introduction for the assignment as well as the approach used in conducting the review respectively. Chapter three provides a broad policy context of Nutrition. Chapter four and five contains review findings and a summary of the same while chapter six contains conclusions and recommendations.

CHAPTER II: STUDY METHODOLOGY

2.1. Study Design and Scope

The study was largely designed as a desk review of key government documents for 2019/20 financial year. A review of the 2017/18 FY and 2018/19 FY approved budgets was also undertaken to appreciate how they informed the budget in question. The study looked at draft estimates for various program and sub-program allocations in various votes.

2.2. Document Review, Data Collection and Sources

The study reviewed the Malawi Growth and Development Strategy (MGDS) III and the Malawi National Nutrition Strategic Plan (MNNSP). Budget data was sourced mostly from the 2019/20 FY National Budget Documents including: Budget Statements, Annual Economic Reports, Financial Statements, Detailed Budget Estimates and Program Based Budget (PBB) Estimates. These documents contain official information on public resource allocation and projected expenditure for all government ministries, departments and local councils in Malawi. The Annual Economic Reports, Financial Statements provide official actual expenditures.

2.3. Data Analysis & Report Writing

The data collected from various budget documents was processed in Microsoft Excel and the results have been presented using tables, and graphs in this report

3.1. International Nutrition Policy Framework

a) The African Regional Nutritional Strategy (ARNS 2016 – 2025)

This strategy was first developed and implemented from 1993 to 2003, with the main purpose of advocating to and sensitizing African Leaders about the essential role food and nutrition security plays in implementing strategies for socio-economic development of the Continent. This was followed by the ARNS 2005 – 2016 which was later followed by the ARNS 2016 – 2025. The ARNS (2016 – 2025) built on both the successes and challenges registered by the ARNS (2005 – 2015). Additionally, it also built on the new rising challenges facing nutrition and thus overweight, obesity and associated non-communicable diseases which had hit nearly all African Countries. The ARNS (2016 – 2025) therefore placed emphasis on achieving the following targets:

- 40% reduction of stunting among children under 5 years
- 50% reduction of anaemia among women of child-bearing age
- 30% reduction of low birth weights
- No increase of overweight in children under 5 years of age and women
- 50% increase in exclusive breast-feeding during the first six months of life
- Reduced and maintained wasting among children under 5 years old to less than 5%.

To guide effective action of AU Member States to achieve these targets, the strategy provides a menu of evidence based interventions and it reminds all African States of the importance of continuing to place nutrition higher on Africa's development agenda with a further call for strong political commitment and leadership as well as increased resources for nutrition. The ARNS 2015-2025 calls on all AU Member States to put together multi-sectoral nutrition action plans, budgets and expenditure tracking system for effective implementation and monitoring of nutrition interventions.

b) The SADC Food and Nutrition Strategy

The SADC Heads of State and Governments Summit in August, 2013 in Lilongwe, Malawi directed Ministers responsible for Agriculture and Food Security and Ministers of Health to

jointly meet to discuss and agree on strategies to increase food production, food fortification and nutrition. The directive was based on the evidence presented to the Summit that showed that food and nutrition insecurity in the Region is still high with child stunting levels as high as 50% in some countries and population experiencing food insecurity averaging 15 million people per year since 2004. It was for these reasons that this SADC Food and Nutrition Strategy was developed. The goal of this Strategy is to significantly reduce food and nutrition insecurity in the Region by 2025. This will be achieved by:

- Promoting availability of food through improved production, productivity and competitiveness
- Improving access to adequate and appropriate food in terms of quality and quantity
- Improving the utilisation of nutritious, healthy, diverse and safe food for consumption under adequate biological and social environment with proper health care
- Ensuring stable and sustainable availability, access and utilisation of food.

3.2.National Nutrition Policy Framework

a) The Malawi Growth and Development Strategy III (MGDS III 2017 – 2022)

The newly launched MGDS III which was built on both the successes and shortfalls of the two MGDS III has placed emphasis on a number of key priority areas which include education and skills development, health and population and agriculture, among others as being key in achieving the long term goal as envisioned in the Malawi Vision 2020. These areas have been selected based on the linkages and impacts that they have on the three sustainable development pillars of environment, social and economic. The priorities were also mapped to the adopted UN's Sustainable Development Goals and Africa Agenda 2063 to ensure attainment of global and regional goals respectively.

The MGDS III has highlighted a number of outcomes and strategies that are Nutrition Sensitive. Some of the MGDS III outcomes for Nutrition include; reduced prevalence of stunting, wasting and underweight, reduced prevalence of micronutrient deficiencies, improved nutrition among adolescents and school going children, reduced prevalence of acute malnutrition including during emergencies, reduced prevalence of overweight and nutrition-related Non-communicable diseases, improved nutrition knowledge, attitude and practices, improved enabling environment for effective coordination and implementation for nutrition among others

b) The National Multi- sector Nutrition Policy (NMNP 2017 – 2021)

The National Multi-Sector Nutrition Policy 2017–2021 was developed following the review of the National Nutrition Policy and Strategic Plan 2007–2012. The Policy aims at ensuring that evidence-based, high impact nutrition interventions are developed and implemented at scale.

It is implemented in line with the overarching National Development Strategy, which considers nutrition as one of the priority area under the social development thematic area. The Policy is aligned with the Scaling up Nutrition movement, global declarations and commitments, which Malawi is signatory such as the Sustainable Development Goals and the World Health Assembly targets. The NMNP 2017–2021 serves as a guiding document for national nutrition stakeholders, including government, civil society, faith-based organisations, academia, the private sector, and development partners to promote:

- Evidence-based programming and strengthening of the national nutrition response.
- Scale up of evidence-based innovative interventions.
- Re-alignment of nutrition interventions to the current national development strategy, the SUN movement, World Health Assembly targets, the Sustainable Development Goals, and other new global declarations, which the government has signed.

The Policy provides the framework and context within which sectoral and other strategic plans and budgets should be coordinated, formulated, implemented and monitored

3.3. Budget policy Framework

Several factors are considered when a national government budget is being prepared. At best, government analyses the economic climate in the current and near-future term scenarios, both locally and internationally, before putting up a yearly budget. Key to the same, government also looks at how the budget performed in the just ending financial year. Further, a government budget has to hugely reflect prevailing policy instruments which spell out government intentions.

In that context, the preparation of the 2019/20 FY Budget has considered priorities in the Malawi Growth and Development Strategy III (MGDS III), revenue policy reforms, budget reforms and various sectoral policy priorities.

Since 2016/17 FY, the government has been implementing the Program Based Budget (PBB) framework. PBB is a process whereby budgets are formulated and appropriated by Votes' programs, which are aligned to strategic objectives of the votes. A program groups together the activities and outputs of a vote which work toward a common purpose, that is, towards attaining a higher level result (s). Key to this is that the framework encourages the clear specification of

results that are going to be achieved in each particular sector in order to improve the livelihood of Malawians. Of importance in the PBB is the address of Nutrition, being one of the MGDS III priority areas. It is expected through the PBB framework that sectors would be clearly highlighting results that are going to be registered in order to improve Nutrition as per their specific mandates

CHAPTER IV: MAJOR FINDINGS OF THE 2019/20 FY NATIONAL BUDGET ANALYSIS

4.1.National Budget Overview

The 2019/2020 FY Malawi national budget estimated at MK1.7 trillion and represents a nominal increase of 20 % from 2018/19 and is 27.6% of GDP, slightly above the recommended threshold of 25% National spending as proportion of the GDP. Recurrent Expenditure is estimated at MK1.2trillion (20.6% of GDP) up by 14.9% from MK 1.1trillion approved in 2018/19. The increase in recurrent expenditure is within expected levels considering that inflation is estimated at around 10% and the nominal increase in the recurrent expenditure, is not worrying as its share of total budget represents a slight decrease (0.7%) compared to the 2018/19.

In the 2019/20 national budget, MK438 billion (7% of GDP) has been allocated to development expenditure, representing 25.3% of the total budget and 10.5% increase from 2018/19 budget (MK392 billion). Even though the allocation to development expenditure is portrayed as to have fairly increased, 70% (MK306 billion) of the development budget will be financed through foreign aid which implies lack of Government commitment to significantly fund its own investment agenda. Over-dependency on donor aid also implies the likelihood of projects, not moving at the expected speed as donor resources are usually released with several conditions.

Of the 2019/20 budget, MK1.4 trillion will come from domestic finance, (82% of the total budget) which is an increase by 21% from 2018/19's allocation (MK1.1 trillion). Of these domestic finances, MK1.3 trillion (96%) will come from tax revenue, whereas an estimate of MK56 billion (4%) is from non-tax revenue. This implies that the government is not collecting enough non-tax revenues from Cooperate bodies (e.g. Utility companies) to support our domestic financing resulting in over-dependence on tax revenues. This creates room for the shifting the tax burden to individuals who will pay large sum of their income either directly or indirectly through tax, hence reducing their purchasing power to nutritious foods.

4.1.1. Tax Revenue Measures

The government has put in place new tax policy measures on how it will collect tax in the 2019/20 FY. On a positive note, the government has included measures that are of benefit to nutrition; the introduction of no duty charge for fishing industry equipment will ensure continued availability of fish; Introduction of surcharge on some imported foods that have local substitutes will promote locally available foods that are fresh and nutrient dense; Increased payee fee tax bracket from

MK35,000 to MK45,000/month and a minimum of MK1346.15 per day will increase household disposable income towards food budgets. The government has also put in place considerations towards employers of people with disability by introducing a 50% deductible allowance for all employers recruiting people with disability which will lead to financial empowerment and improve livelihood.

4.1.2. District Budget Overview

The 2019/20 FY total Central Government fiscal transfer estimates are at MK256 billion from MK220 billion, representing an increase of 16% over the 2018/19 FY approved budget estimates. The allocation as a share of total national revenue (excluding grants) has slightly decreased from 18% (2018/19) to 16% but is above the recommended 5% of the decentralization policy. Therefore, there is a need to ensure that the district budget is sustained at the minimum recommended rate as per the decentralization Policy. Personal Emoluments (PE) has increased from MK 173 billion to MK 213 billion (19% increase) and the Operations budget (ORT) for total council budget has also increased by 10% (from MK 29.7 billion to MK 32.9 billion) which translates to an average increase of MK 100 million per district or city council or rather about MK 6.5 million increase to each sector budget at council level (thus 15 sectors). This is commendable but still not adequate to cover for growing demand of various social services.

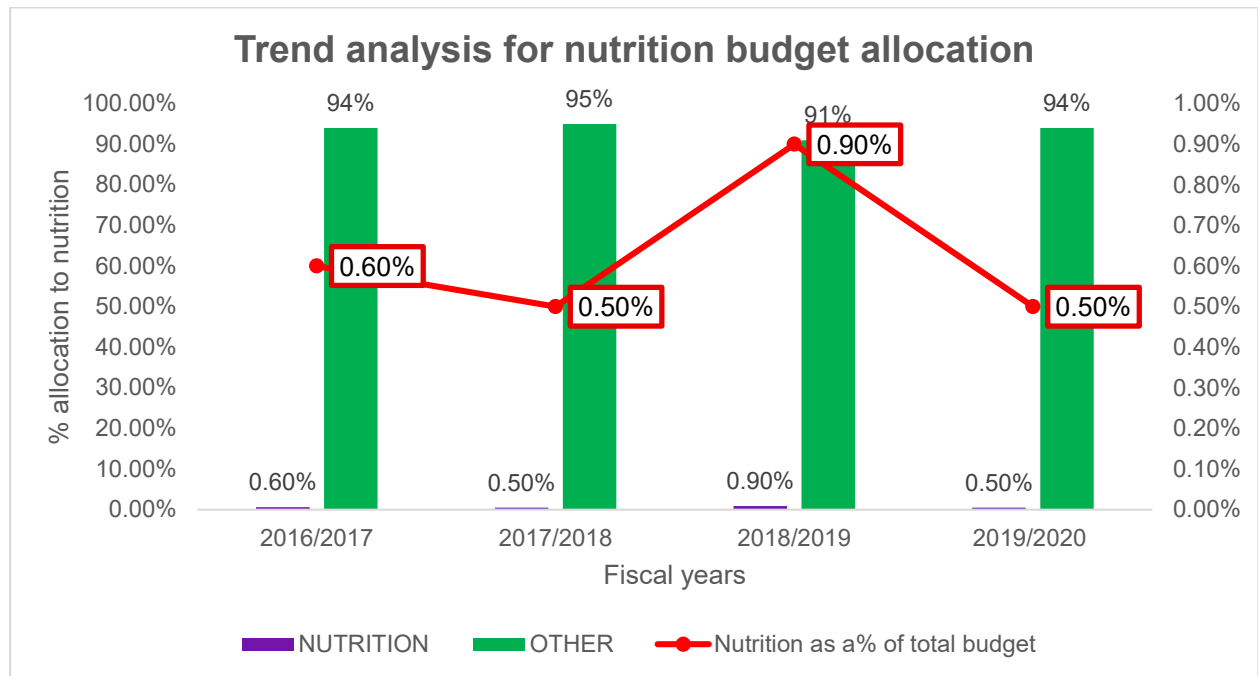
The Education, Health and Agriculture sectors continue to dominate operations budget at council level with education getting 30% (down by 2%), 27% (down by 2%) and 5% (same as last year) of the total operations budget respectively which is commendable considering the demand from the three sectors at grassroots level. The development budget (part II) at Council level is estimated at MK 8.5 billion down from the approved 2018/19 FY budget of MK 16.3, representing a 10% decrease which is worrisome considering poor infrastructures in our councils. Of the MK 8.5 billion, MK 2.2 billion (26%) will go towards upgrading of city roads and MK 6.3 (74%) for other rural projects.

4.2. The Nutrition Responsiveness of the 2019/20 FY Draft Budget

The study looked at the trends of the national budgetary allocation towards nutrition for the last three years (2016/17, 2017/18, 2018/19) and the 2019/20 FY. The analysis focused on key votes (10 out of possible 22) that carried nutrition component in the MGDS III. The findings showed a worrisome trend, which indicates a persistently low nutrition allocation over the years with proportions at: 0.6 %, 0.5%; 0.9%; and 0.5% between 2016/17 to 2019/20 respectively. This is a negative step taken towards improving the nutrition status of the population. These proportions

remain significantly lower when compared to the prevailing global average (1.7%) of General Government Expenditure on nutrition.

Figure 1: trend analysis on the national budgetary allocation to nutrition for the past four years

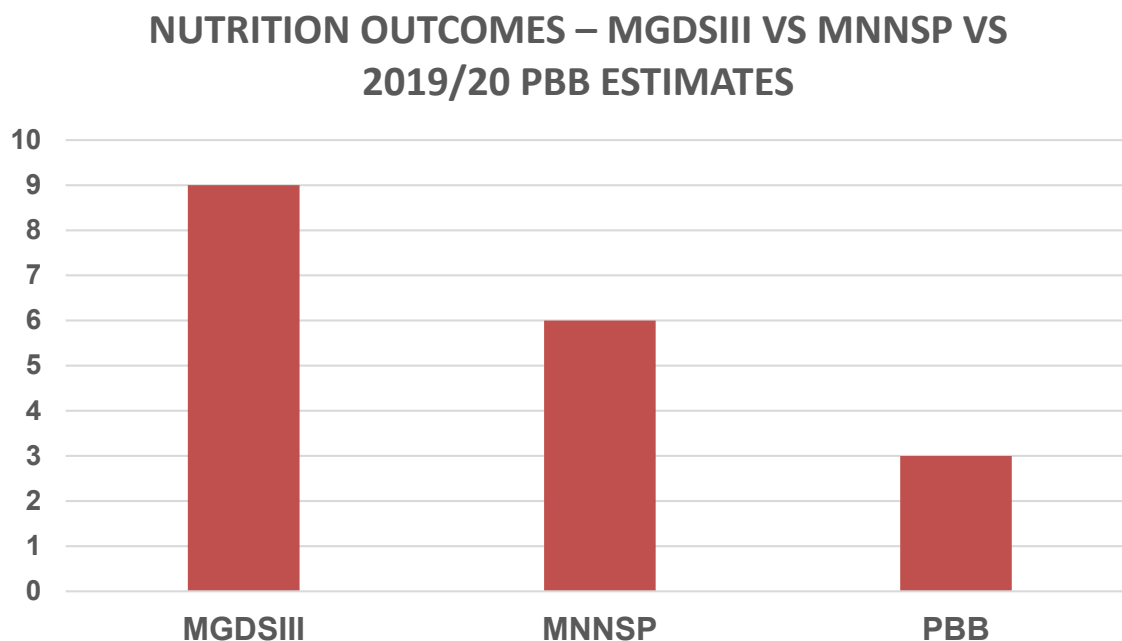


The study revealed that the 2019/20 FY aggregate nutrition budget, which was pegged at around MK9 Billion is substantially lower (24%) than the recommended MK 35.3 billion for the 2019/20 budget as per MGDS III costing .The low funding implies a serious 74% nutrition financing gap that calls for further action from other partners

4.2.1. General overview of nutrition outcomes in the MGDS III, MNNSP and 2019/20 FY PBB

The analysis reviewed the MGDS III, the MNNSP and the 2019/20 FY to establish the alignment of the three documents. The MGDSIII has a total of nine outcomes for nutrition. Out of the nine nutrition outcomes in MGDSIII, the MNNSP showed six corresponding outcomes and 2019/20 FY PBB responds to only three of the MGDS III outcomes.

Figure 2: correspondence of nutrition outcomes in the MNNSP and PBB to the MDGS III nutrition outcomes



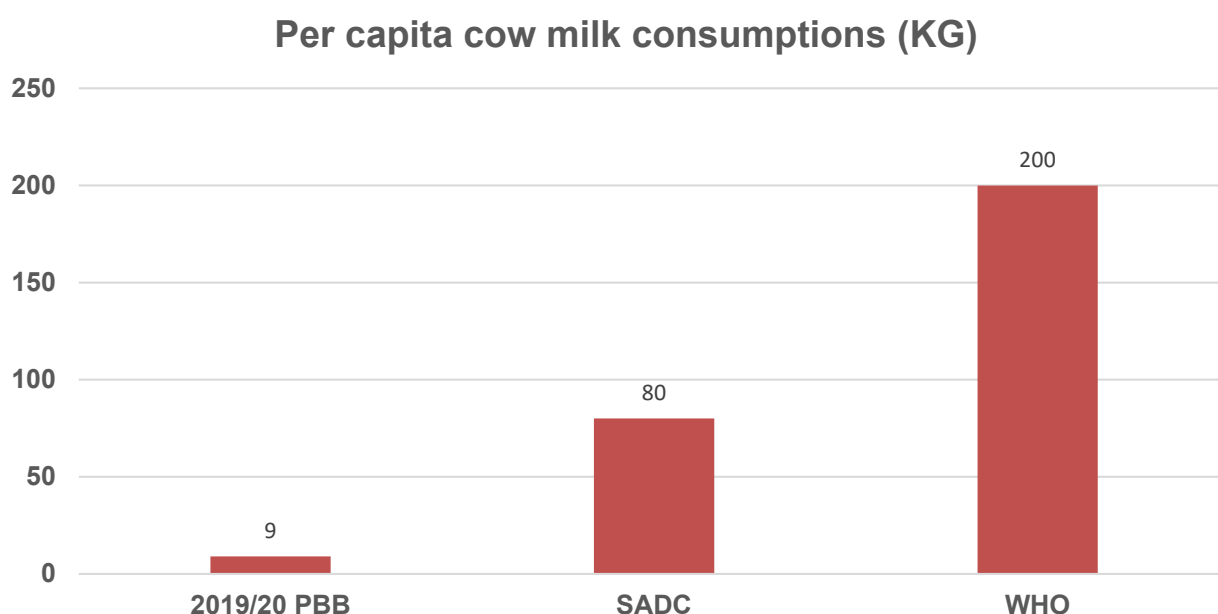
From the analysis, it was also revealed that the 2019/20 FY PBB has 14 **Output level** indicators that are close to corresponding to only three of the MGDSIII Outcome level indicators. The missing Outcome indicators in the PBB imply that the Ministries, Departments and Agencies (MDAs) have very limited yardsticks for tracking and verifying nutrition performance. This goes against the very spirit of the PBB.

A further analysis on the allocation to MGDS III outcomes against PBB outcomes showed that the provision of financial allocation in the PBB document is not clear on nutrition outcomes. This makes it difficult to implement Nutritional activities in various sectors as regards to MGDS III guidelines. Furthermore, there is no connection between financial allocation to Nutritional outcomes targets hence no one can measure Nutrition targets as they are not directly visible in the National budget.

4.2.1.1. Adequacy of output indicators in the 2019/20 FY PBB

An analysis of the adequacy of output indicators in the 2019/20 FY PBB showed that some targets in the PBB are too low to achieve meaningful nutrition outcomes. For example the PBB intends to increase per Capita Milk Consumption from the current 7Kgs/person per year to about 9Kgs/person/year while the SADC region milk consumption is at 80Kgs/person/year and the World Health Organization (WHO) recommends per capita consumption of 200Kg/person/year.

Figure 3: international recommended vs. PBB per capita cow milk consumption



Again, the 2019/20 FY PBB targets to have 10 District Nutrition Coordination Committees (DNCC) to be functional in 2019/20 FY. This is below the recommended MGDSIII target which is pegged at 34 DNCCs. This means the PBB aims to achieve only one third of the MGDSII target.

4.2.2. Overview of key sectors mandated to implement nutrition interventions

According to the MGDS III, Ministries, Departments and Agencies have mandates to implement Nutrition specific programs. A total of seven votes have clearly identified outcomes targeting Nutrition in the MGDS III. These outcomes have corresponding actions to be implemented annually with specific costs attached. However, for most outcomes, targets are not indicated in MGDS III which gives the implementers some room to determine outcome and corresponding output targets. This is a disadvantage, particularly for votes that may not have interest to implement Nutrition based budgets.

The mandated votes are:

- Ministry of Agriculture Irrigation and Water Development
- Ministry of Health and Population
- Ministry of Gender Children Disability and Social Welfare

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- Ministry of Education Science and Technology
 - Ministry of Information Civic education and Communications Technology
 - Ministry of Industry Trade and Tourism
 - Disaster and Risk Management

The analysis reviewed budgets for the mandated votes to get a perspective of how these votes intend to implement Nutrition specific outcomes. The votes were analyzed in terms of adequacy of planned targets and sufficiency of resource provision to the planned targets. Out of the seven institutions, only four institutions allocated some funds to some of the mandated interventions. This implies a serious gap which may inconvenience the achievement of the MGDS III goal for nutrition.

The Vote by vote summary of Nutrition implementation is as summarized below:

4.2.2.1. Ministry of Agriculture, Irrigation and Water Development

The MoAIWD is one of the key implementers of nutrition related interventions. The MGDS III costing framework for nutrition interventions for 2019/20 FY are estimated at MK7.5 Billion down from the 2018/19 FY costing of MK8 billion. This implies a decrease, which is worrisome as the sector may reduce interventions related to nutrition. A review of the 2019/20 draft budget reveals that few of the targeted interventions, only four out of eight have been planned for implementation (this is the same as last year).

Table 1: key targets for MoAIWD; MGDS III costing vs. PBB costing

KEY MGDS III NUTRITION INTERVENTIONS FOR MoAIWD	2017/18			2018/19			2019/20		
	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %
Conduct community sensitization to promote WASH for improved nutrition outcomes	370	-		310			310	-	
conduct community mobilization campaigns on the establishment of backyard gardens	1,200			1,200	1800.71	150	1,200	1,978	165
Promote food and nutrition education for all	73			240			240		
Fostering adequate market supply for diverse and nutritious foods	1105	5.05	0.5	3,810			3,828		
promote technologies that reduce post-harvest losses in storage preservation and food processing	1227			5,550	1667.00	30	5,435	30.70	1
Promote bio-fortification and fortification of major staple foods	1125			5,460			4,960		
promote diverse crops and livestock utilization	409	2,396.51		1,332	4,421		1,320	5,430	94
promote and encourage sustainable fisheries management and commercial aquaculture development	995		171	4,570		75	4,470		
TOTAL	6,504	2,402	36	22,472	7'889	35	21,763	7,439	34

Source: Malawi Growth Development Strategy III

From the analysis, it was revealed that there are some allocations that have significantly decreased, for instance technologies that reduce post-harvest losses in storage preservation and food processing has reduced from 30% in 2018/19 FY to 1% in 2019/2020

While there is an allocation to nutrition in the 2019/20 FY, considering that the budget is not very clear on which of the important targets are accomplishing nutrition interventions, it is with uncertainty that we can conclude that these resources will go to nutrition for instance allocation to livestock and fisheries production.

4.2.2.2. Ministry of Health and Population

The Health Sector (including DNHA) has the highest number of nutrition interventions in the MGDS III, with a projected budget of over MK 10 billion for 2019/20 FY alone.

Table 2: key targets for MoH; MGDS III costing vs. PBB costing

KEY MGDS III NUTRITION INTERVENTIONS FOR MoHP	2017/18			2018/19			2019/20		
	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'Million	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'Million	Allocation %
Promote adolescent and women's nutrition before, during and after pregnancy	370	2,500		370	1,915.26		370	1,094.08	
Promote optimal breast feeding practices for children 0-6 months and appropriate complementary feeding of children aged 6-24 months and beyond	430			430			430		
Strengthen implementation of community based management of acute malnutrition and nutrition care(CMAM), support and treatment in routing services and emergencies	1250			1,250			1,250		
Promote hygiene, water and sanitation practices at individual and household levels for improved nutrition	410	-		410			410	-	
Promote consumption of high nutritive value and diversified diets	1220			1,220	544		1,220	-	
Promote consumption of micronutrient rich foods	700			700			700	-	
Promote fortification and standardization of centrally- processed food for improved nutrition	975			975			975	-	
Promote consumption of bio-fortified foods	990			950			950	-	
Increasing access to services for prevention, early detection and management of nutrition and related NCDs	1500			1,500			1,500	-	
Strengthen capacity of services providers to provide nutrition and life style counselling services at the facility and community level.	1650			1650	645		1650		
Promoting awareness campaigns and behaviour change communication on prevention of nutrition related-NCDs	1000			1,000	373		1,000	-	
Total	10455	2500	23.9%	10,455	2757.26	26.37%	10,445	1,094.08	10.5%

Source: Malawi Growth Development Strategy III

In the 2019/20 draft Budget, the Ministry allocated resources to around one-quarter of the planned outcomes (27%) with a resource provision of MK 1.1 billion representing 10% of the projected MGDS III budget, a 60% decrease from MK2.8 billion 2018/19 FY allocation. This may mean that the targets have reduced drastically which will result into little or no impact in improving nutrition in Malawi, which as a country is already below the standard provision of 1.7% of the national budget to nutrition. The MoH as a lead institution (through DNHA) did not lead by example as this may demotivate other ministries in achieving the same goal.

There is need for MoH to seriously revise its budget and include as many nutrition targeted results and resource provision to ably lead in coordination the nutrition cause in Malawi.

4.2.2.3. Ministry of Education, Science and Technology

The MoEST is another key implementer of nutrition interventions focusing on school going children in primary schools. Its interventions were estimated at MK 1 billion in the 2019/20 FY MGDS III costing framework.

Table 3: key targets for MoEST; MGDS III costing vs. PBB costing

KEY MGDS III NUTRITION INTERVENTIONS FOR MoEST	2017/18			2018/19			2019/20		
	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'Million	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'Million	Allocation %
Scaling up school health and nutrition	332.18			550	1,450	263	550		-
Promotion of adolescents nutrition through supplementation				550			550		-
TOTAL	332.18			1,100	1,450	263	1,100		

Source: Malawi Growth Development Strategy III

A review of the 2019/20 draft budget framework revealed that there has not been any allocation to nutrition interventions by this Ministry which is surprising because there has been a consistent allocation to the nutrition interventions for the past two financial years. This is a cause for worry because while there is supposed to be a continued funding to nutrition in the education sector as per MGDS III mandate; this gap will compromise the achievement of MGDS III outcome for Nutrition, which is “Improved nutrition among adolescents and school going children”

Therefore there is need for the MoEST to review the budget and cover the nutrition component.

4.2.2.4. Ministry of Gender, Children, Disability and Social Welfare

The ministry of Gender was supposed to contribute to a nutrition outcome on reduced prevalence of Stunting, Wasting and Underweight. The key actions were supposed to cost MK 2.3 billion in this budget.

Table 4: key targets for MoGCDSW; MGDS III costing vs. PBB costing

KEY MGDS III NUTRITION INTERVENTIONS FOR MoGCDSW	2017/18			2018/19			2019/20		
	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'Million	Allocation %	MGDS COST MK 'Million	PBB COST: MK 'Million	Allocation %
Promote adolescent and women's nutrition before, during, and after pregnancy.	370			370			370		
Promote hygiene, water and sanitation practices at individual and household levels for improved nutrition	410			410			410		
Integrate and scale up nutrition in the Early Childhood Development program	705			655	13	2	655	26	4
Promote male involvement and address gender and socio-cultural issues in maternal, infant and young child nutrition, child care, and household duties.	890			890			890		
TOTAL	2,325			2,325	13	0.6	2,325	26	1

Source: Malawi Growth Development Strategy III

The 2019/20 FY budget showed that the vote has only allocated MK26 Million, representing about 1% of the planned provision. On this ground, only one of the four key outcomes have been included in the budget indicating the sector is unlikely to make impact on addressing nutrition challenges within its mandate. Furthermore, there are no clear targets indicated in the PBB for this intervention which leaves no room for transparency and accountability.

On a positive note, the allocation to this intervention has doubled up from MK13 million in the 2018/19 FY. This creates an opportunity for increased targets for the nutrition cause. There is need for the ministry to review its budget and allocate more resources to the interventions that

have been overlooked. These include promoting women's nutrition; hygiene water and sanitation; and male involvement in nutrition.

4.2.2.5. Ministry of Industry, Trade and Tourism

Ideally the MoITT was to contribute to nutrition outcome on reduced prevalence of micronutrient deficiencies and the key action was supposed to cost over MK 1.5 billion

Table 5: key targets for MoITT: MGDS III costing vs. PBB costing

KEY NUTRITION INTERVENTIONS FOR MoITT	2017/18			2018/19			2019/20		
	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST:MK 'Million	Allocation %	MGDS COST MK 'Million	PBB COST:MK 'Million	Allocation %
Promote Public-Private partnership in food production, processing, fortification and consumption				1,575			1,575	287.58	18.30%
TOTAL				1,575			1,575	287.58	18

Source: Malawi Growth Development Strategy III

The review showed that the ministry has allocated over MK287 million, 18% of the required provision. This implies a large financing Gap for the nutrition interventions. This however, is an improvement since there has not been any allocation to this intervention for the past 2 years. There is need for the ministry to review its sector budget and allocate resources to the interventions that have been missed.

4.2.2.6. Ministry of Information, Civic Education and Communication Technology

This Ministry is clearly mandated in the MGDS III with promoting awareness among Malawians information on various nutrition issues. The 2019/20 FY Malawi National Budget has not planned to allocate for the intervention. This is worrisome because it may imply that people are not fully informed on nutrition issues as such, they may not contribute positively to achieving the nutrition outcomes

Table 6: key targets for MoICECT: MGDS III costing vs. PBB costing

KEY MGDS III NUTRITION INTERVENTIONS FOR MoICECT	2017/18			2018/19			2019/20		
	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST:MK 'Million	Allocation %	MGDS COST MK 'Million	PBB COST:MK 'Million	Allocation %
Promoting awareness among Malawians with information on various nutrition issues.		47.45		1,000	40	4%	1,000	-	
TOTAL		47.45		1,000	40		1,000		

Source: Malawi Growth Development Strategy III

4.2.2.7. Department of Disaster and Risk Management

Table 7: key targets for Disaster Management: MGDS III costing vs. PBB costing

KEY MGDS III NUTRITION INTERVENTIONS FOR DoDMA	2017/18			2018/19			2019/20		
	MGDS COST MK 'Million	PBB COST: MK 'MILLION	Allocation %	MGDS COST MK 'Million	PBB COST:MK 'Million	Allocation %	MGDS COST MK 'Million	PBB COST:MK 'Million	Allocation %
Strengthen planning and coordination mechanisms for nutrition emergency response and resilience at all levels		1,050		1,050			1,050	-	
TOTAL		1,050		1,050			1,050		

Source: Malawi Growth Development Strategy III

The MGDS III required provision from the DoDMA to nutrition was projected at MK 1 billion for the 2019/20 FY of which the department has not allocated for. A trend analysis from 2017/18 to 2019/20 of the department indicates that there are no clear targets for nutrition intervention. This raises a concern as it may mean the department has not been responding to nutrition during emergencies. The department should review its budget to include and clearly indicate the nutrition targets and interventions.

4.2.2.8. The Malawi Prisons Services

A review of the 2019/20 FY Malawi National Budget revealed that Prison is one of the MDAs that has planned for implementation of nutrition interventions within the 2019/20 FY budget with an allocation of MK 204 Million, 23% decrease from MK266 million in the 2018/19 FY. Despite the decrease in allocation, the department has no clear mandate in the MGDS III but has maintained allocation to this intervention over the past 4 years, hence a commendable initiative.

Table 8: key targets for Malawi Prison Service; MGDS III costing vs. PBB costing

PBB nutrition sensitive intervention by Prison department	2017/18 allocation	2018/19 allocation	2019/20 allocation
Prison Agricultural Programs	242	266	204
Total	242	266	204

Source: PBB 2017/18, 2018/19, 2019/20

4.3. Gender responsiveness and inclusivity of the 2019/20 FY Nutrition Budget

The study also analyzed the Gender responsiveness and inclusivity of the 2019/20 FY Nutrition Budget. A detailed analysis of the missions, objectives and strategies for the sectors that were analyzed on issues of nutrition showed that much as allocations are made to advance the nutrition agenda, no efforts are made to segregate the same in terms of gender. It was also revealed that there is no clear segregation on inclusivity for such groups as women, children, youth, people living with HIV/AIDS, people with disabilities, and so on. This observation is true for all the outputs outlined by the Sectors in a continued trend of the PBB of the 2017/18 FY, 2018/19 FY and the current 2019/20 FY budget. This observation was raised in a similar engagement in May 2018 and it is worrisome to see that there are no observable positive responses in the current budget.

The gender insensitivity and lack of inclusivity in sectors' targets are in contrast to the aspirations of the National Nutrition Policy, the National Gender Policy and the MGDS III, which make provision for 'gender equality and equity in nutrition interventions.

4.4. District nutrition financing

The analysis also reviewed district budgets allocations to appreciate the allocations to Nutrition at district level. At district level, there is a District Nutrition Coordinating committee (DNCC) which

is a technical organ of the district council that coordinates the nutrition agenda. The secretariat for this is the office of the Principal Nutrition, HIV and AIDS Officer positioned in the District Commissioner's office, and is supposed to have own resources for nutrition coordination. The findings showed that ever since this office was created, there has never been resource provision accrued to this office, making it difficult to coordinate and discharge nutrition interventions.

Table 9: ORT allocation in sampled districts

District	Approved Allocation to council (MK)	Allocation to nutrition	% allocation	Remarks
Salima	1,115,007,423	0	0	No allocation for nutrition activities
Mzimba	2,350,289,028	0	0	No allocation for nutrition activities
Thyolo	1,463,045,761	0	0	No allocation for nutrition activities
Karonga	1,053,282,536	0	0	No allocation for nutrition activities
Mulanje	1,516,894,632	0	0	No allocation for nutrition activities
Kasungu	1,777,394,334	0	0	No allocation for nutrition activities
Ntchisi	892,430,352	0	0	No allocation for nutrition activities

Although, there is high level commitment by the Government to promote optimum nutrition to ensure a well-nourished Malawian population as reflected both in MGDS III and National Multi-Sector Nutrition Policy 2018–2022, there are no dedicated nutrition budget lines for district councils. There are coordination structures at all levels such as District Nutrition Coordination Committees, Area and Village Nutrition Coordination Committees, Area Community Led Action in Nutrition, and Care groups. These structures are key in nutrition response and need to be vibrant all the times. This unavailability of a nutrition budget at the districts, results in Nutrition interventions and programmes being heavily dependent on donor support.

5.0 CONCLUSION AND RECOMMENDATIONS

This report presents a Budget analysis of the 2019/20 Financial Year (FY) draft national budget focusing on nutrition related interventions. The analysis aimed at advocating and lobbying for increased financial resource support towards nutrition related interventions. The analysis also aims at identifying gaps in the financing of the nutrition related interventions with the view to determine remedial measures where necessary. Findings from the review will support key stakeholders such as Members of Parliament, development partners and Civil Society Organizations working on nutrition related issues to engage with evidence on budget scrutiny, support, monitoring and tracking for attainment of improved nutrition related outcomes at all levels. .

Below are the key findings emanating from this review;

5.2. Key findings

- The 2019/2020 FY Malawi national budget estimated at MK1.7 trillion and represents a nominal increase of 20 % from 2018/19 and is 27.6% of GDP, slightly above the recommended threshold of 25% National spending as proportion of the GDP.
- Recurrent Expenditure is estimated at MK1.2trillion (20.6% of GDP) up by 14.9% from MK 1.1trillion approved in 2018/19. The increase in recurrent expenditure is within expected levels considering that inflation is estimated at around 10% and the nominal increase in the recurrent expenditure, is not worrying as its share of total budget represents a slight decrease (0.7%) compared to the 2018/19.
- MK438 billion (7% of GDP) has been allocated to development expenditure, representing 25.3% of the total budget and 10.5% increase from 2018/19 budget (MK392 billion). Even though the allocation to development expenditure is portrayed as to have fairly increased, 70% (MK306 billion) of the development budget will be financed through foreign aid which implies lack of Government commitment to significantly fund its own investment agenda. Over-dependency on donor aid also implies the likelihood of projects, not moving at the expected speed as donor resources are usually released with several conditions.
- Of the 2019/20 budget, MK1.4 trillion will come from domestic finance, (82% of the total budget) which is an increase by 21% from 2018/19's allocation (MK1.1 trillion). Of these domestic finances, MK1.3 trillion (96%) will come from tax revenue, whereas an estimate

of MK56 billion (4%) is from non-tax revenue. This implies that the government is not collecting enough non-tax revenues from Cooperate bodies (e.g. Utility companies) to support our domestic financing resulting in over-dependence on tax revenues. This creates room for the shifting the tax burden to individuals who will pay large sum of their income either directly or indirectly through tax, hence reducing their purchasing power to nutritious foods.

- The government has put in place new tax policy measures which are of benefit to nutrition such as; Duty free for fishing industry equipment have been put in place.
- The government is complying with the reforms of IMF on extended credit facility therefore the private sector will be able to borrow from within
- The 2019/20 FY total Central Government fiscal transfer estimates are at MK256 billion from MK220 billion, representing an increase of 16% over the 2018/19 FY approved budget estimates. The allocation as a share of total national revenue (excluding grants) has slightly decreased from 18% (2018/19) to 16% but is above the recommended 5% of the decentralization policy
- Personal Emoluments (PE) has increased from MK 173 billion to MK 213 billion (19% increase) and the Operations budget (ORT) for total council budget has also increased by 10% (from MK 29.7 billion to MK 32.9 billion) which translates to an average increase of MK 100 million per district or city council or rather about MK 6.5 million increase to each sector budget at council level (thus 15 sectors). This is commendable but still not adequate to cover for growing demand of various social services.
- The Education, Health and Agriculture sectors continue to dominate operations budget at council level with education getting 30% (down by 2%), 27% (down by 2%) and 5% (same as last year) of the total operations budget respectively which is commendable considering the demand from the three sectors at grassroots level
- The findings showed a worrisome trend, which indicates a persistently low nutrition allocation over the years with proportions at: 0.6 %, 0.5%; 0.9%; and 0.5% between 2016/17 to 2019/20 respectively. This is a negative step taken towards improving the nutrition status of the population. These proportions remain significantly lower when

compared to the prevailing global average (1.7%) of General Government Expenditure on nutrition.

- The study revealed that the 2019/20 FY aggregate nutrition budget, which was pegged at around MK9 Billion is substantially lower (24%) than the recommended MK 35.3 billion for the 2019/20 budget as per MGDS III costing .The low funding implies a serious 74% nutrition financing gap that calls for further action from other partners
- The MGDSIII has a total of nine outcomes for nutrition. Out of the nine nutrition outcomes in MGDSIII, the MNNSP showed six corresponding outcomes and 2019/20 FY PBB responds to only three of the MGDS III outcomes.
- The 2019/20 FY PBB has 14 **Output level** indicators that are close to corresponding to only three of the MGDSIII Outcome level indicators. The missing Outcome indicators in the PBB imply that the Ministries, Departments and Agencies (MDAs) have very limited yardsticks for tracking and verifying nutrition performance
- Provision of financial allocation in the PBB document is not clear on nutrition outcomes. This makes it difficult to implement Nutritional activities in various sectors as regards to MGDS III guidelines. Furthermore, there is no connection between financial allocation to Nutritional outcomes targets hence no one can measure Nutrition targets as they are not directly visible in the National budget.
- An analysis of the adequacy of output indicators in the 2019/20 FY PBB showed that some targets in the PBB are too low to achieve meaningful nutrition outcomes. For example the PBB intends to increase per Capita Milk Consumption from the current 7Kgs/person per year to about 9Kgs/person/year while the SADC region milk consumption is at 80Kgs/person/year and the World Health Organization (WHO) recommends per capita consumption of 200Kg/person/year.
- Out of seven MGDS III nutrition mandated institutions, only four institutions allocated some funds to some of the mandated interventions. This implies a serious gap which may inconvenience the achievement of the MGDS III goal for nutrition.
 - The MoAIWD has allocated MK7.5 Billion down from the 2018/19 FY costing of MK8 billion. This implies a decrease, which is worrisome as the sector may reduce interventions related to nutrition. A review of the

2019/20 draft budget reveals that few of the targeted interventions, only four out of eight have been planned for implementation.

- The Ministry of Health allocated resources to around one-quarter of the planned outcomes (27%) with a resource provision of MK 1.1 billion representing 10% of the projected MGDS III budget, a 60% decrease from MK2.8 billion 2018/19 FY allocation
- The MoEST is another key implementer of nutrition interventions focusing on school going children in primary schools. Its interventions were estimated at MK 1 billion in the 2019/20 FY MGDS III costing framework. The analysis revealed that there has not been any allocation to nutrition interventions by this Ministry which is surprising because there has been a consistent allocation to the nutrition interventions for the past two financial years
- The ministry of Gender was supposed to contribute to a nutrition outcome on reduced prevalence of Stunting, Wasting and Underweight. The key actions were supposed to cost MK 2.3 billion in this budget. The 2019/20 FY budget showed that the vote has only allocated MK26 Million, representing about 1% of the planned provision On a positive note, the allocation to this intervention has doubled up from MK13 million in the 2018/19 FY. This creates an opportunity for increased targets for the nutrition cause
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- MoITT was to contribute to nutrition outcome on reduced prevalence of micronutrient deficiencies and the key action was supposed to cost over MK 1.5 billion. The review showed that the ministry has allocated over MK287 million, 18% of the required provision. This implies a large financing Gap for the nutrition interventions. This however, is an improvement since there has not been any allocation to this intervention for the past 2 years.
- This Ministry is clearly mandated in the MGDS III with promoting awareness among Malawians information on various nutrition issues. The

2019/20 FY Malawi National Budget has not planned to allocate for the intervention

- The MGDS III required provision from the DoDMA to nutrition was projected at MK 1 billion for the 2019/20 FY of which the department has not allocated for. A trend analysis from 2017/18 to 2019/20 of the department indicates that there are no clear targets for nutrition intervention
- A review of the 2019/20 FY Malawi National Budget reveals that Prison is one of the MDAs that has planned for implementation of nutrition interventions within the 2019/20 FY budget with an allocation of MK 204 Million, 23% decrease from MK266 million in the 2018/19 FY. Despite the decrease in allocation, the department has no clear mandate in the MGDS III but has maintained allocation to this intervention over the past 4 years, hence a commendable initiative.
- A detailed analysis of the missions, objectives and strategies for the sectors that were analyzed on issues of nutrition showed that much as allocations are made to advance the nutrition agenda, no efforts are made to segregate the same in terms of gender
- It was also revealed that there is no clear segregation on inclusivity for such groups as women, children, youth, people living with HIV/AIDS, people with disabilities, and so on
- The findings showed that ever since the office of the Principal Nutrition, HIV and AIDS Officer positioned in the District Commissioner's office was created, there has never been resource provision accrued to this office, making it difficult to coordinate and discharge nutrition interventions.

5.3.Key recommendations

5.3.1. Recommendations for MoFEPD

- MoFEPD must reinforce the proposed non- tax revenue collect measures so as to ease the tax burden on citizens in subsequent budgets
- MoFEPD must task MDAs to align Performance indicators in the PBB to the existing Strategic documents (MGDS III and MNNSP)
- MoFEPD needs to revise targets in MGDSIII indicators to match the MNNSP

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- MoFEPD needs to consider making upward adjustments on some of the targets in the PBB (number of functional DNCCs)
 - MoFEPD, MoICECC, MoEST, DoDMA, should include nutrition targets indicated in their votes
 - MoFEPD should mandate all MDAs to disaggregated by gender the targeted beneficiaries in their respective PBBs
 - MoFEPD should allocate resources to build the capacity of Sector heads in MDAs on gender mainstreaming.
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5.3.2. Recommendations for Parliament and MDAs

- Parliament must lobby for the revision of the allocation to the development budget to carter for nutrition projects that are heavily dependent on off budget support
- Key MDAs in Nutrition (MoH, MoAIWD, MoGSW, MoITT, MoEST, MoICECC, DoDMA) should consider revising their performance targets to reflect those in the MGDS.
- MLGRD/ NLGFC should task District councils and city assemblies to create budget line for nutrition interventions in councils' votes
- Nutrition Mandated MDAs must have specific budgets on nutrition
- DNHA should lobby for more funds to support nutrition interventions at district level realized at the end of the year.

5.3.3. Recommendations for Development partners and Civil Society Organisations (CSO)

- CSOs should consider financing capacity building initiatives for the newly elected MPs especially in Nutrition policy and nutrition budget analysis
- Development partners and CSOs should support efforts aimed at strengthening gender responsive programming in all sectors to ensure that the relevant policy objectives as stipulated in the MGDS III and other nutrition related policies are met.

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