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# District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana

## Summary Report



JUNE 2022

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# Contents

Acronyms.....	iii
Executive Summary .....	iv
Introduction .....	1
Methods .....	2
Design.....	2
Study Districts .....	2
Data Collection.....	2
Indicators .....	3
Data Analysis.....	4
Findings.....	6
Total Funding for FSN Activities.....	6
Funding by Timing.....	7
Funding by Focus Area .....	9
Funding by Objective .....	10
Funding by Type.....	11
Funding by Source .....	12
Funding by Implementing Department .....	14
Conclusions.....	17
Bibliography.....	20
Annex I. District-Level Analysis .....	21

# Acronyms

DACF	District Assemblies Common Fund
DBI	Daffiama-Bussie-Issa istrict
EHSU	Environmental Health and Sanitation Unit
FSN	food security and nutrition
GAC	Global Affairs Canada
GoG	Government of Ghana
GSS	Ghana Statistical Service
USAID	U.S. Agency for International Development

# Executive Summary

This expenditure analysis on food security and nutrition (FSN) aims to broaden the understanding of districts to better leverage existing funding and mobilize additional funding for this program area. We conducted this activity as a follow-on exercise (phase 2) in the Bawku West, Daffiama-Bussie-Issa, Garu, Gushegu, Mion, Nanton, Sagnarigu, Sissala East, and Sissala West districts in northern Ghana.

We used a nonsystematic research approach to collect the FSN activities financial data from the district composite and departmental budgets and accounts records for the period 2018–2020. During phase 1 of the exercise, national and district-level stakeholders collaborated in developing the data collection tool, which we updated for the follow-on analysis, incorporating lessons from the initial phase. We undertook data collection from January–February 2022 using a mix of interviews and focus group discussions with key informants from administrative and technical departments implementing FSN activities at the district level. We then validated the data with District Nutrition Coordinating Committees and followed up with the analysis by calculating allocations, releases, and expenditures for all FSN activities in the districts and comparing that to the total district budgets, releases, and expenditures.

In terms of absolute amounts, expenditure on FSN activities was highest in Gushegu (8,057,526.89 Ghanaian cedis [GHS]) and lowest in Nanton (GHS 762,737.14). Expenditures on FSN as a percentage of total district funding were highest in Gushegu (52.8 percent) and lowest in Mion and Sissala West (7.9 percent, respectively).

Funding for the nutrition-sensitive focus area was significantly higher than funding for the nutrition-specific focus area across all districts. Bawku West spent 97.6 percent of its total FSN funding on nutrition-sensitive activities, the highest percentage by district for this focus area. By contrast, 41.9 percent of the total food security and nutrition funding in Mion was spent on nutrition-specific activities, the highest by district for this focus area.

In terms of funding type, development assistance (donor) funding was higher than public funding in seven of the districts. Eighty-one (81) percent of the total FSN expenditures in Sissala West district was development assistance funding, the highest proportion by district for this funding type. Public funding of total FSN expenditures was the highest in Garu district, at 73 percent.

In terms of specific sources, FSN funding from District Assemblies Common Fund (DACF) allocations was highest in Garu, Nanton, and Sissala East. Thirty-nine percent (38.5 percent) of the expenditures in Sissala East came from DACF, representing the greatest proportion by district from this public source. Expenditures on FSN activities derived from USAID funds were highest in Gushegu and Sagnarigu. Forty-seven percent of the expenditures in Sagnarigu was from USAID funds, the greatest percentage of total district funding for FSN activities for any district from a single donor source.

Based on these findings, we make three overall recommendations:

- Districts should use the findings from this expenditure analysis to develop advocacy frameworks to advocate for increased funding of FSN activities. Such tools can strengthen dialogue around and negotiations for greater prioritization of FSN financing across the various district departments. This advocacy can also form the basis for building partnerships between district assemblies and development partners (donors) or local and international nongovernmental organizations engaged in the financing or implementation of FSN activities in the districts.
- National FSN targets and policies must be linked to budgets to strengthen the relationship between medium-term planning and annual budget preparation across all levels of government. This linkage will ensure a systematic and targeted approach and place food security and nutrition financing within the macro-fiscal environment.

- Development partners should undertake cross-project or -program efficiency analysis of funding for FSN. A quantitative estimate of efficiency improvements and where they lie can potentially result in savings for reinvestments in the medium to long term.





# Introduction

The Government of Ghana (GoG) recognizes nutrition as one of the key drivers to the country's human capital development efforts (GoG 2016; 2017). Concerted efforts over the past three decades to improve child and maternal nutritional well-being have produced mixed results. Stunting declined progressively from 29.9 percent in 2003 to 18 percent in 2018. The decline in wasting has been less significant, from 9.5 percent in 1998 to 4.7 percent in 2018 (GSS 2016; 2018). It is important to recognize that substantial age-related and socioeconomic disparities in stunting and wasting persist, especially in the northern sector of the country (USAID 2021). Anemia prevalence in children and women of reproductive age also remains high, and overweight and obesity is an emerging problem with profound current and future negative effects (GoG 2016; GSS 2016; USAID 2021).

The National Nutrition Policy (2016) and Medium-Term National Development Policy Framework (2022–2025) link food security and nutrition (FSN) to human and economic development and provide a framework for a broad range of sectors to align. These documents align on achieving three policy objectives for FSN: high coverage of high-impact nutrition-specific interventions to address the immediate causes of malnutrition; high coverage of high-impact nutrition-sensitive interventions to address the underlying causes of food insecurity and malnutrition; and repositioning FSN as a priority multi-sectoral development issue in Ghana (GoG 2016; 2017).

Despite these goals, however, funding for implementation of FSN policies is inadequate, often irregular or unpredictable. There is a need to better leverage existing funding for multi-sectoral activities to cover FSN, as well as mobilize additional funding for these activities (GoG 2016; 2017). To achieve these ends, districts need to understand current funding. USAID Advancing Nutrition supported a two-phase analysis of funding in 17 USAID target districts in 3 regions of northern Ghana. Phase 1 covered 8 districts in 4 regions; phase 2 covered the remaining 9 districts. USAID has provided significant funding support for FSN activities in this part of Ghana for many years. This report summarizes the key findings of the phase 2 expenditure analysis.

# Methods

## Design

We used a nonsystematic research approach to collect financial data on FSN activities from the district composite and departmental budgets and accounts for the period 2018–2020. To facilitate the process, we conducted workshops for district stakeholders to orient them on the data collection process and agree on which activities should be counted as an FSN activity.

## Study Districts

All nine remaining districts of the 17 USAID Advancing Nutrition target districts in three regions of northern Ghana were included for the follow-on (phase 2) expenditure analysis (table 1).

**Table 1. Phase 2 Expenditure Analysis Districts**

Region	Districts
Northern	Gushegu
	Mion
	Nanton
	Sagnarigu
Upper East	Bawku West
	Garu
Upper West	Daffiama-Bussie-Issa (DBI)
	Sissala East
	Sissala West

## Data Collection

USAID Advancing Nutrition collected data in January–February 2022, using the data collection tool initially developed during phase 1 of the expenditure analysis. For phase 2, the tool was consultatively reviewed, revised, and validated by the National Development Planning Commission, Project Advisory Panel, members of the SUN Platform in Ghana, Ghana Health Service, and representatives from the districts included in phase 1 of the activity.

The data collection tool consisted of a tally sheet for collecting and organizing activity-level financial data. The columns contained 23 different sets of data variables. Data were tallied in the rows with an inbuilt function for tallying the total value of each data variable. A manual described how to use the tool.

The project used a mix of interviews and focus groups discussions with key informants from administrative and technical departments implementing FSN activities to extract the data from the districts' composite and departmental budgets and accounts records. The District Nutrition Coordinating Committees (DNCCs) then validated the data. The DNCCs flagged, discussed, and addressed any issues or discrepancies.

## Indicators

We collected data on FSN activities and interventions, which were defined as:

- Health activities that have a direct impact on the prevention or treatment of malnutrition in all its forms. These include, for example, stand-alone programs such as Community Management of Acute Malnutrition (CMAM) programs, and integrated programs such as micronutrient deficiency control (MNDC) activities within maternal, newborn, and child health (MNCH) programs.
- Activities with components that address the underlying determinants of FSN, target direct and indirect beneficiaries of FSN activities, and incorporate intervention components that ultimately impact FSN outcomes (ability to recover from shocks). An example is a food distribution program or a program that promotes home gardening, livelihoods, or water, sanitation, and hygiene (WASH).
- Activities that strengthen the enabling environment for designing, financing, managing, implementing, monitoring or evaluating of FSN activities. An example of this is an activity that supports policy, data, monitoring and evaluation, research, financing, and overall capacity to impact nutrition and resilience outcomes.

For each FSN activity or intervention, we recorded the following information:

- **Funding:** Funding included allocations, releases, and expenditures. Allocations refers to the total budget that is committed to FSN activities. It provides a reasonable approximation of the spread of funding across different activities. Releases refers to the amount of money that was made available for spending on FSN activities in the district. It provides an estimate of the availability of funding for different activities. Expenditures refers to the amount of money spent by the district on FSN activities. It provides the actual amount of funding that went to different activities.
- **Timing of funding released:** Funding releases were examined by quarter and by year. Quarterly releases referred to the cumulative total of payments occurring at the end of every quarter year (three months ending on the last day of each March, June, September, and December). Annual releases referred to the cumulative total payments occurring at the end of every year (ending on the last day of 2018, 2019, and 2020).
- **Focus area:** Focus areas were categorized as nutrition-specific or nutrition-sensitive. Nutrition-specific activities addressed the immediate determinants of malnutrition (e.g., treatment of acute malnutrition). Nutrition-sensitive activities addressed the underlying determinants of food insecurity and malnutrition (e.g., livelihoods, handwashing, etc.). See table 2 for examples of each.
- **Objective:** the FSN activities analyzed were grouped under three objectives: (a) increase coverage of high-impact nutrition-specific interventions, (b) increase coverage of high-impact nutrition-sensitive interventions, and (c) strengthen FSN governance. See table 2 for examples of activities under each objective.
- **Funding type:** Funding was categorized as (a) public/government funding or (b) donor funding for development assistance. Public funding was defined as funding from the public treasury. Donor funding was defined as predictable funding with a portion that is concessional (i.e., below market rate finance provided by major financial institutions, such as development banks and multilateral funds, to developing countries to accelerate development objectives). We excluded humanitarian assistance was excluded since it is more unpredictable and short-term in nature and usually responds to disasters.

- Funding source: The source is the institution providing the funds to the district. In the case of co-financing, both sources were listed and funding was divided equally.
- Implementing department: The departments involved in implementing FSN activities at the district level included the Central Administration, the Department of Agriculture, the Environmental Health and Sanitation Unit (EHSU), the District Health Directorate, and the Department of Social Welfare and Community Development.

## Data Analysis

We analyzed the data collected in Microsoft Excel by calculating allocations, releases, and expenditures for all FSN activities implemented in the nine districts during the period 2018–2020, which falls within the period of implementation of the Medium-Term National Development Policy Framework (2018–2021). To establish the percentage of funding that was dedicated to FSN in each of the nine districts, we compared the allocations, releases, and expenditures on FSN to the total district allocations, releases, and expenditures, respectively, and illustrated the results using graphs. We further analyzed the data based on funding type, source.

**Table 2. FSN Focus Areas, Objectives and Sample Activities**

Focus Area	Objective	Examples of Activities
Nutrition-specific	Increase coverage of high-impact nutrition-specific interventions	Vitamin (A, D, and E) and zinc supplementation; iron and folic acid supplementation; provision of multiple micronutrient supplements (e.g., calcium, iodine); growth monitoring and promotion; management of severe acute malnutrition; prevention or treatment of moderate malnutrition; care and feeding of low-birthweight infants; deworming; dietary diversification among pregnant and lactating women; breastfeeding promotion and counseling; complementary feeding promotion and counseling; counseling on nutritional support and care for people living with HIV, etc.
Nutrition-sensitive	Increase coverage of high-impact nutrition-sensitive interventions	Dietary diversity promotion; increased production and consumption of fresh fruits; food fortification (e.g., oil, salt, rice, wheat flour, corn flour, other staple foods, sugar, milk, fruit juices); promotion of handwashing practices; improved access to clean water and sanitation amenities; health and family planning services; early childhood development and education; classroom education on nutrition; Nutrition-Friendly Schools Initiative and health promoting in schools; food-based dietary guidelines; livelihood empowerment activities against poverty; women in agriculture initiatives, etc.
	Strengthen food security and nutrition governance	Support to policy; data, information-monitoring-evaluation research; adequate food security and nutritional surveillance systems; financing of FSN activities and policies; improved accountability and transparency; improved food quality control; stakeholders' participation in FSN activities and governance; empowering women to lead in nutrition-sensitive approaches; overall capacity to impact food security and nutrition outcomes, etc.

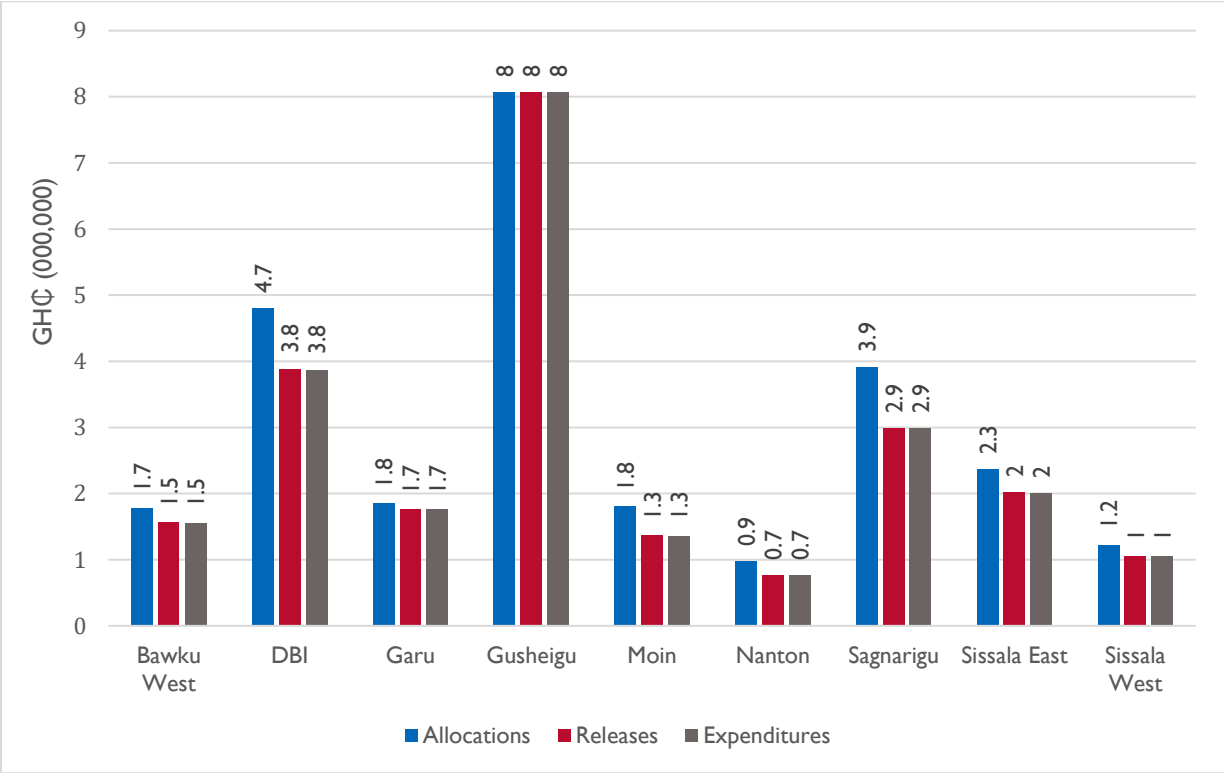
# Findings

## Total Funding for FSN Activities

For the period 2018–2020, Gushegu Municipal spent GHS 8,057,526.89 on FSN activities, the highest absolute expenditure across the districts (figure 1). Nanton district spent the least (GHS 762,737.14 in total). The low expenditure by Nanton, however, can be attributed to the fact that the FSN financial data for the district were for the 2019 and 2020 fiscal years only. The district was created in 2018; hence, there were no FSN financial data for that fiscal year.

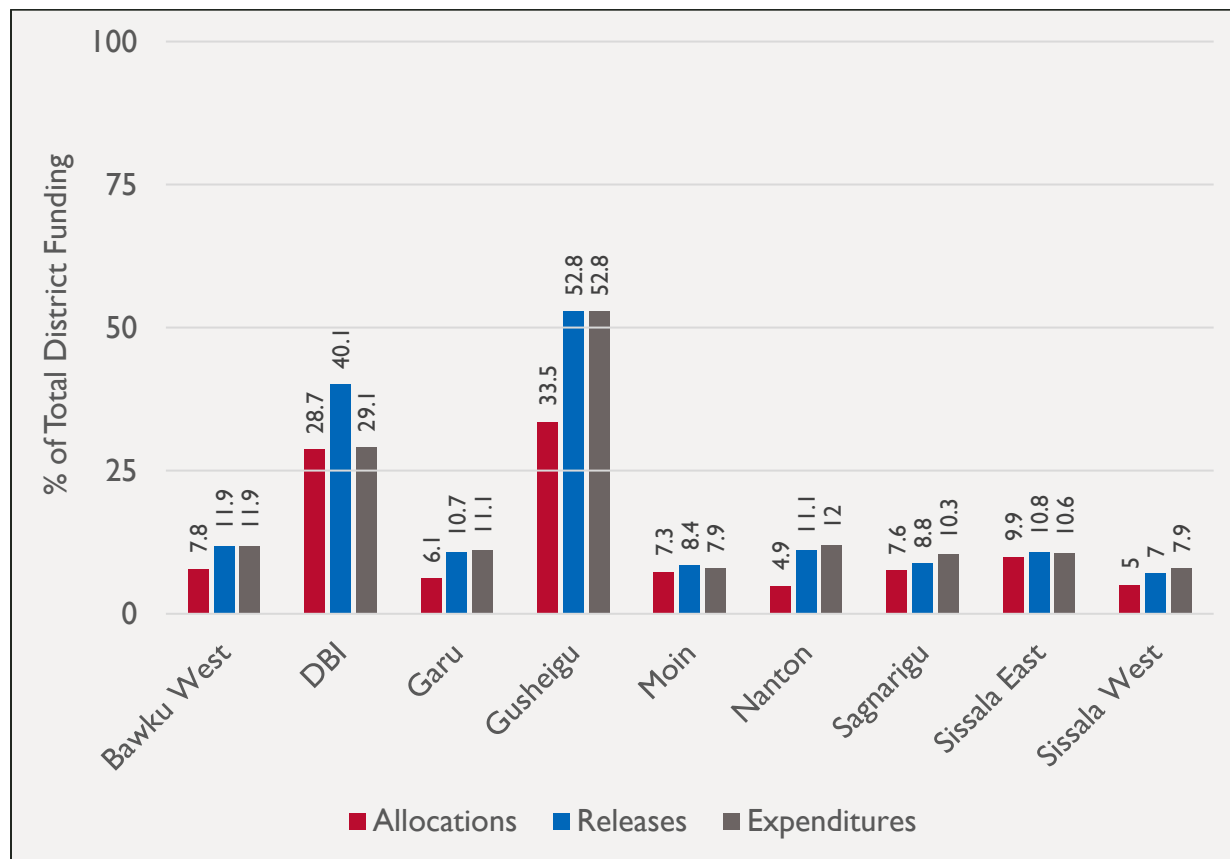
The percentage of the FSN funds allocated by/to each district that was released and spent varied, ranging from 75.8 percent and 75.4 percent of allocated funds released and spent, respectively, in for Mion, to 100 percent of allocated funds both released and spent, in Gushegu. Across all districts, almost all funds released were spent.

Figure 1. Total Funding for FSN Activities by District, 2018–2020



Funding for FSN activities as a percentage of total district funding was highest in Gushegu. Fifty-three (52.8) percent of the municipal expenditures went to FSN activities (figure 2). The FSN activity expenditures as a percentage of total district expenditures were lowest in Mion and Sissala West, at 7.9 percent for each.

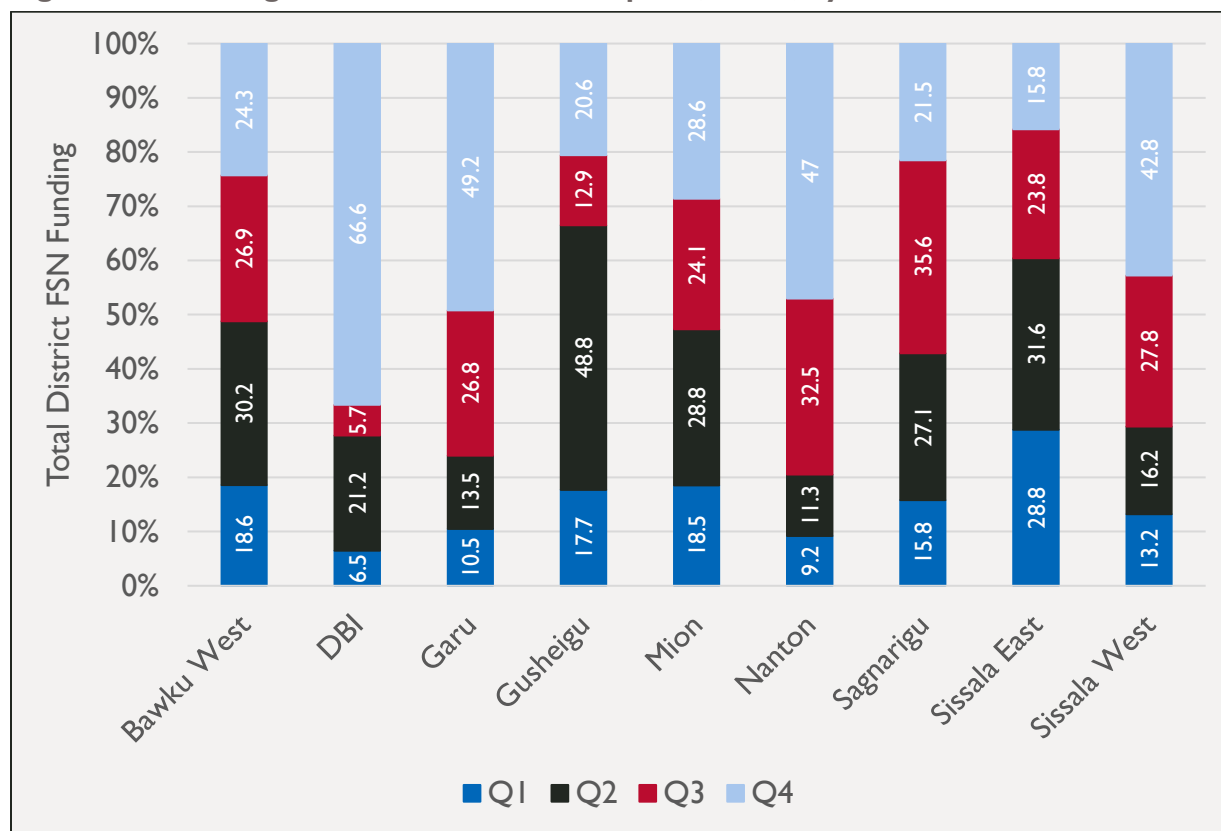
**Figure 2. Percentage of District Funding for FSN Activities, by District**



## Funding by Timing

The timing of funding releases varied significantly by district. For DBI, Garu, Nanton, and Sissala West districts, the funds released in the fourth quarter were greater than the funds released in any of the other quarters (figure 3). However, this was not the case in the other five districts. In Sissala East, releases were greatest in the first and second quarters. In Sagnarigu, releases were greatest in the second and third quarters. As a percentage of their total funding for FSN activities, the lowest (5.7 percent in the third quarter) and highest (66.6 percent in the fourth quarter) releases of any quarter were in DBI.

**Figure 3. Percentage of FSN Funds Released per Quarter, by District**

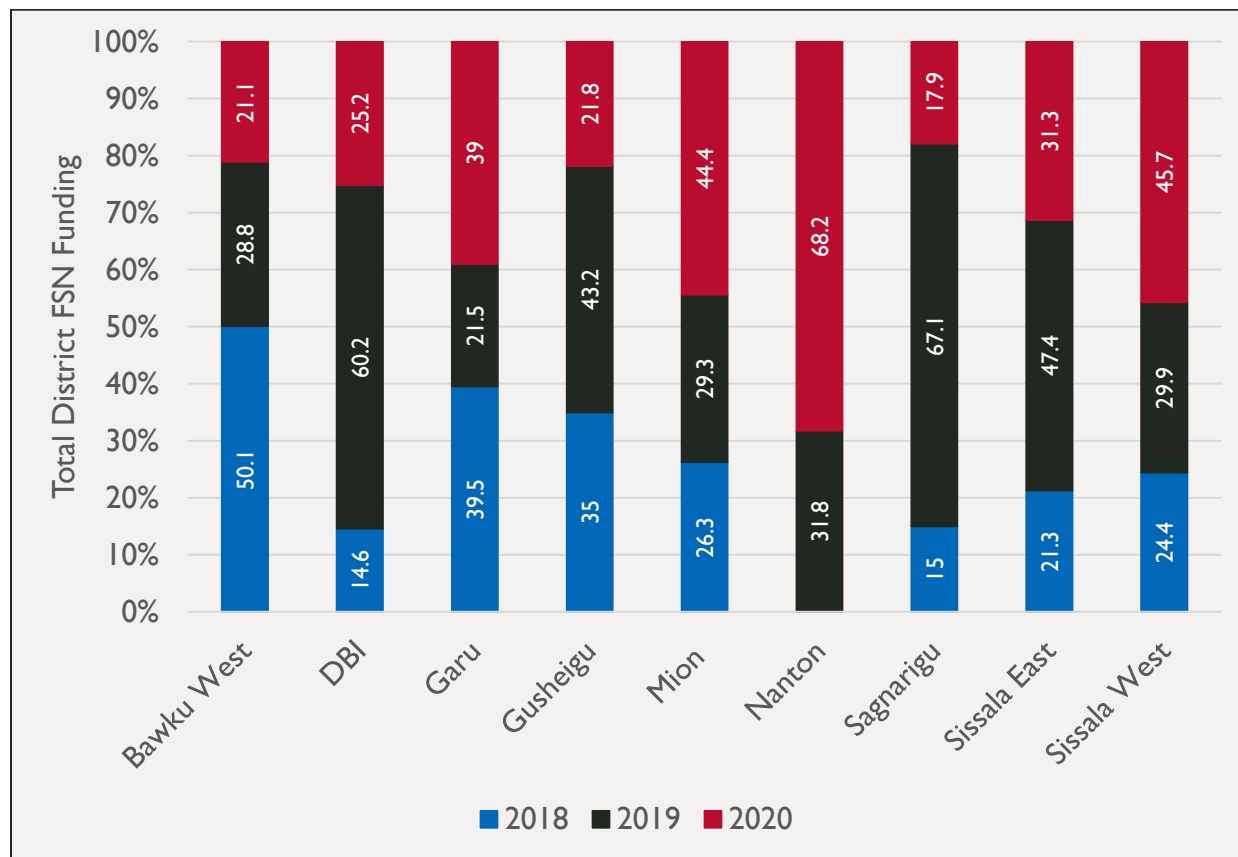


For Mion, Nanton, and Sissala West districts, funds released in the 2020 fiscal year were greater than those released in the prior two years (figure 4). In Nanton district, 68.2 percent of released funds were released in the 2020 fiscal year. As a percentage of a district’s total funding released for FSN activities in 1 year across the period studied, this was the highest. In the 2018 fiscal year, DBI had the lowest amount released as a percentage of total district funding released for FSN activities, at 14.6 percent.

It should be emphasized that neither the quarterly nor the annual flow of funds in the districts is satisfactory, since the investments are far below what is needed to achieve any good FSN outcomes. The low quarterly and annual investments in FSN activities can be attributed to the generally low levels of funding coming into the districts compared to their development needs. The problem is compounded by the low priority placed on FSN activities in the district budgets and correspondingly low allocations.



Figure 4. Percentage of FSN Funds Released per Year, by District

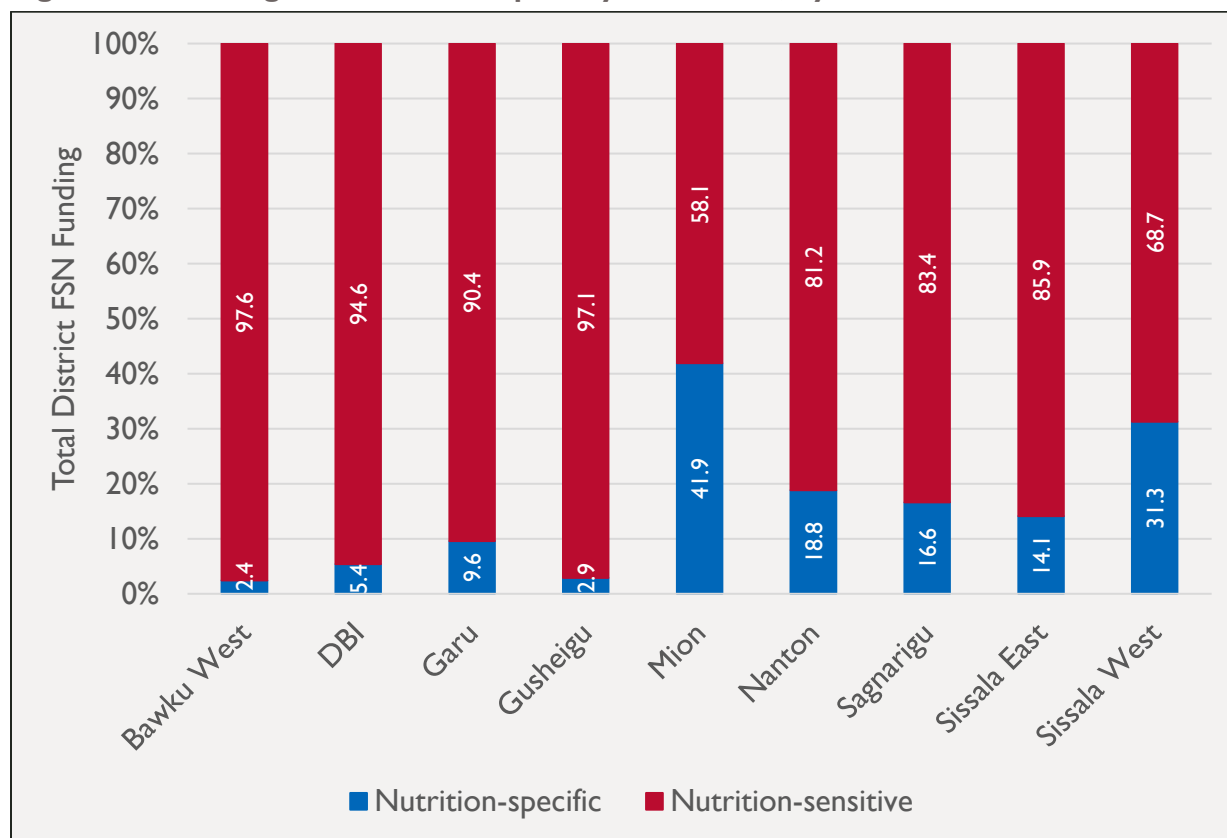


## Funding by Focus Area

Across all districts, funding for the nutrition-sensitive focus area was significantly higher than funding for the nutrition-specific focus area. In Bawku West district, 97.6 percent of the total FSN expenditures across the period was on nutrition-sensitive activities (figure 5). This was the highest by district for this focus area. By contrast, in Mion district, 41.9 percent of the total FSN expenditures was on nutrition-specific activities, the highest by district for this focus area.

Higher funding for the nutrition-sensitive focus area across districts was to be expected because investments in nutrition-sensitive activities (e.g., drilling boreholes, constructing dams, building WASH facilities, distributing drought-resistant seedlings to farmers) are capital-intensive and often seen as directly addressing the pressing development challenges in these districts.

**Figure 5. Percentage of FSN Funds Spent by Focus Area, by District**



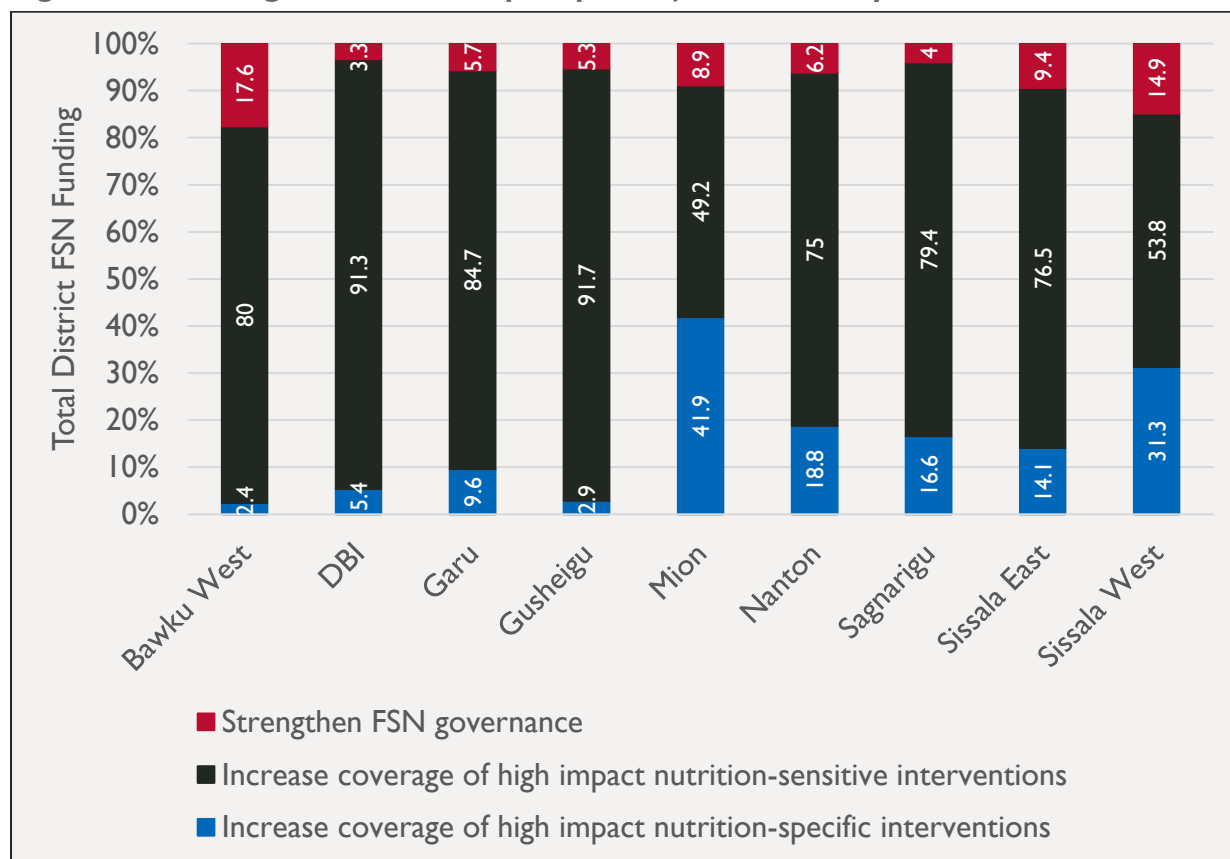
## Funding by Objective

As noted above, funding for the objective “increase coverage of high-impact nutrition-sensitive interventions” was significantly greater than funding for the other objectives across all districts. This trend was the most pronounced in Gushegu, where, of total district funding for FSN activities across the period, 91.7 percent of expenditures was for this objective (figure 6). This was the highest by district for this objective.

By contrast, 41.9 percent of the expenditures on FSN activities in Mion district fell under the objective “increase coverage of high impact nutrition-specific interventions.” This was the greatest proportion for this objective among the districts. Expenditure for activities under the objective “strengthen FSN governance” was highest in Bawku West, at 17.6 percent.

The greater levels of investments in activities to “increase coverage of high-impact nutrition-sensitive interventions” were seen as responding to the immediate development challenges of the districts, as mentioned above.

**Figure 6. Percentage of FSN funds Spent per Objective Area, by District**



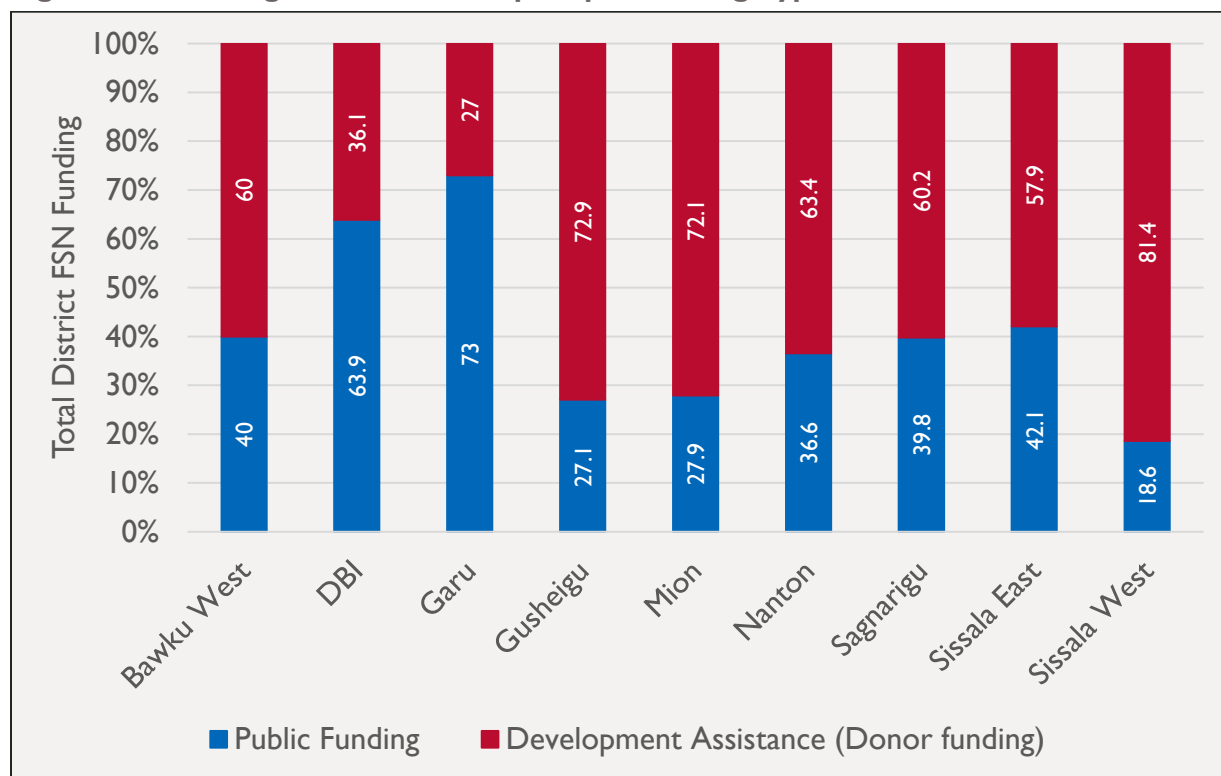
## Funding by Type

Development assistance (donor) funding was greater than public funding across the districts, except in DBI and Garu. As percentage of total district funding for FSN activities, 81.4 percent of the expenditure in Sissala West was development assistance funding (figure 7), the highest per district for this funding type.

By contrast, Garu district had the highest level of expenditures from public funding, at 73 percent.

In general, the low level of public funding for FSN across districts could be attributable to the tagging of nutrition as of high interest to donors and more likely to attract development assistance funding, causing districts to prioritize other areas in allocating funding from public sources.

**Figure 7. Percentage of FSN Funds Spent per Funding Type**



## Funding by Source

Four main funding sources were available to the districts for funding FSN activities during the period under review. First is central government funding. These are transfers from the national government for the implementation of flagship FSN programs (e.g., Planting for Food and Jobs), social protection interventions (e.g., financial support and skills training for disabled people), and other prioritized national development initiatives. Second is the District Assemblies Common Fund (DACF), statutory funding to districts as stipulated by the Local Government Act 2016, Act 936. The DACF's funding is released based on quotas devised for each district, and districts have discretion in how it is spent. Third is the Global Affairs Canada (GAC)–funded Modernizing Agriculture in Ghana program. Disbursement of the funds of this program, which began in 2017, is based in part on district performance in terms of FSN, poverty levels, and landmass. Last is the World Bank–funded Ghana Maternal and Child Health and Nutrition Improvement Project. This project's funds, disbursed from 2015 to 2020, were distributed based on health facility density and district population. Some districts also received funding from the World Bank for some nutrition-sensitive projects.

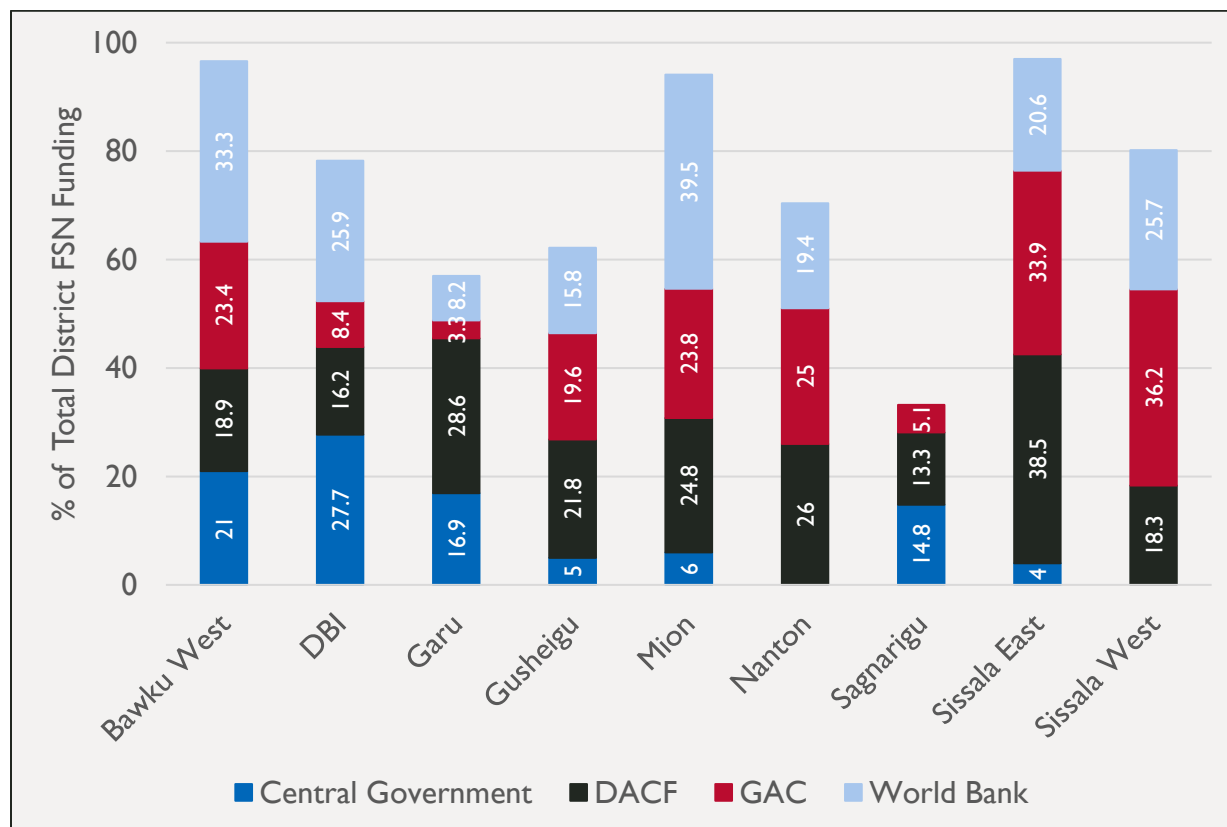
DACF accounted for a higher level of funding than did the other sources in Garu, Nanton, and Sissala East districts. Thirty-nine (38.5) percent of expenditures in Sissala East Municipal came from the DACF (figure 8). As a percentage of total district funding for FSN activities across the period, this was the highest by any district from this public source.

Twenty-eight (27.7) percent of the total expenditure on FSN activities in DBI came from central government transfers to the district, the highest percentage of expenditure from this source by any district.

The percentage of funding from the World Bank was higher than that of the other sources in Bawku West and Mion districts. Forty (39.5) percent of the total expenditure in Mion district came from World Bank funds, the highest percentage of expenditure from this source by any district.

Thirty-six (36.2) percent of total expenditure on FSN activities in Sissala West district came from GAC funds, the highest percentage of expenditure from this source by any district.

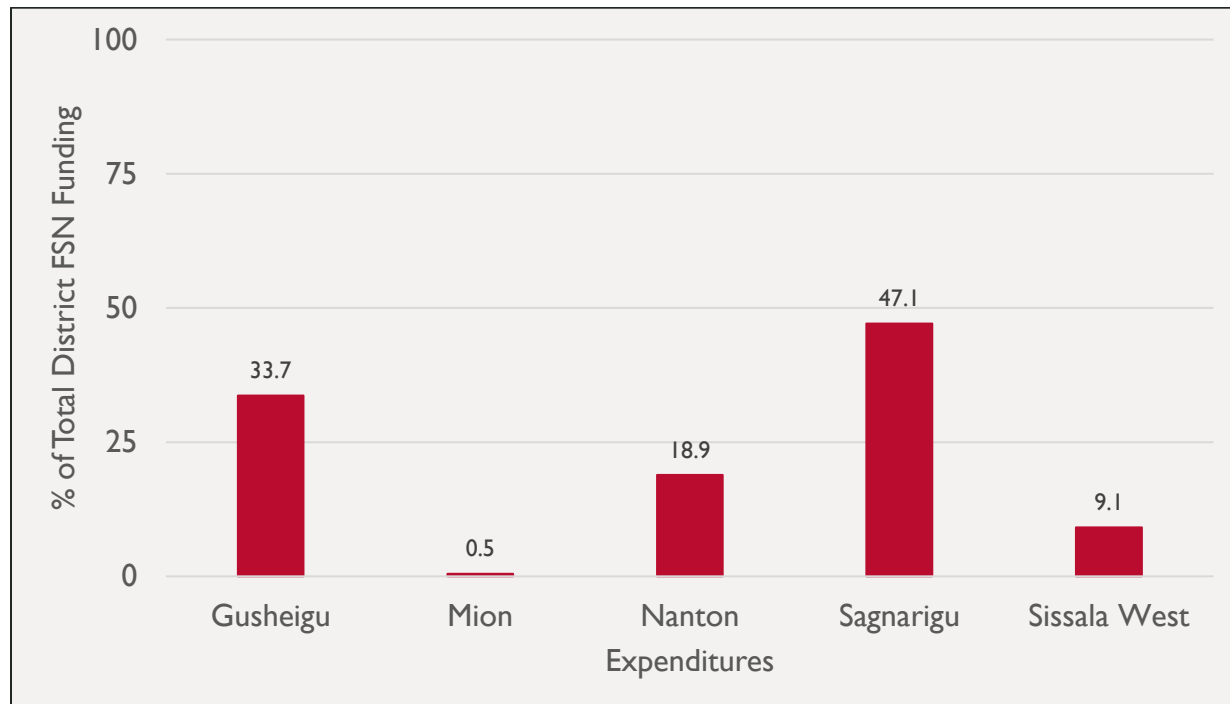
**Figure 8. Percentage of FSN Funds Spent from the Four Main Funding Sources Available to the Districts**



Other funding sources common to some of the districts were the DACF Responsive Factor Grant, USAID, UNICEF, the World Food Programme, Catholic Relief Services, the Korea International Cooperation Agency, and the internally generated funds of the district assemblies and their departments.

For many years, USAID has provided significant funding support to districts in northern Ghana for FSN activities. Five of the analysis districts benefited from this support during the period under review (figure 9). The percentage of relevant expenditures from USAID funds was highest in Gushegu and Sagnarigu municipalities (figure 9). In particular, these municipalities received significant funding support to implement FSN activities under the USAID Resiliency in Northern Ghana (RING I) project. Forty-seven (47.1) percent of the expenditures in Sagnarigu Municipal was from USAID funds. As a percentage of total district funding for FSN activities across the period, this was the highest by any district from any donor source.

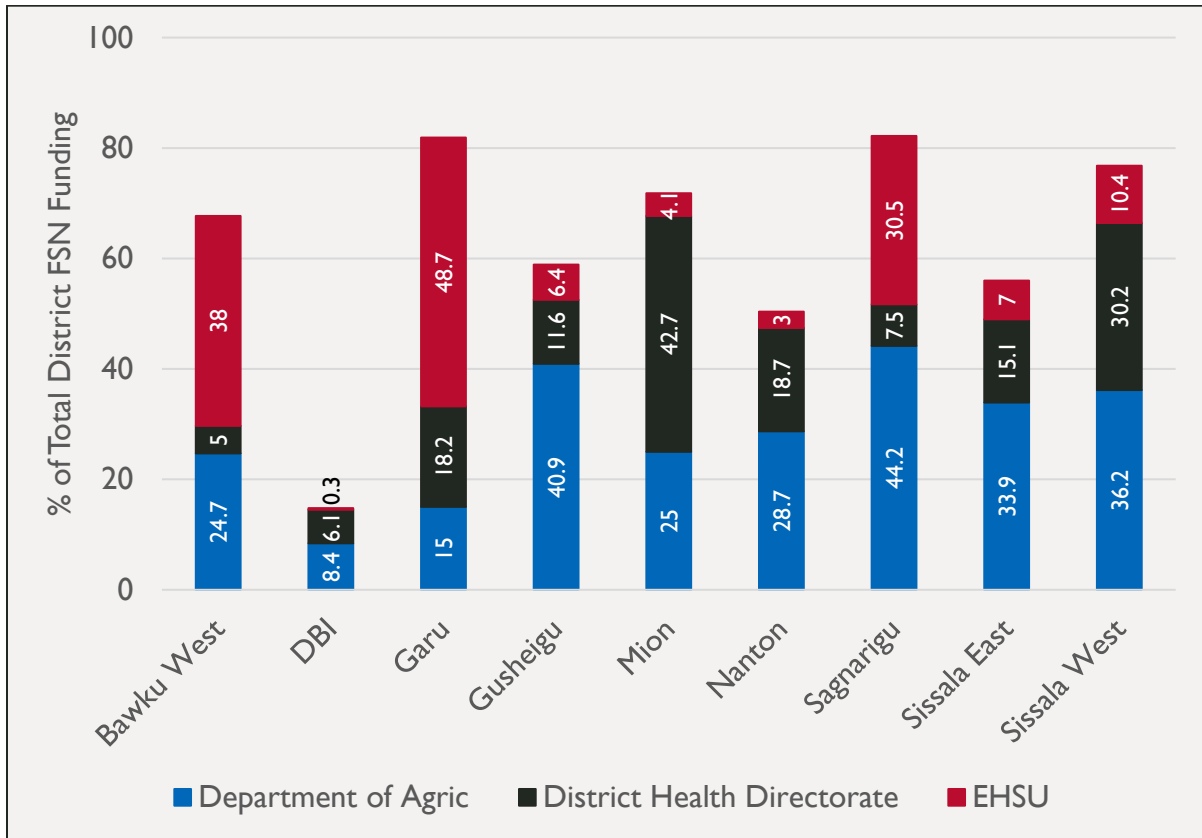
**Figure 9. Expenditure from USAID Funds as a Percentage of Total District Funding for FSN Activities in Beneficiary Districts**



### Funding by Implementing Department

The Agric and Health departments and the Environmental Health and Sanitation Unit were the departments that routinely implemented FSN activities across the districts. In DBI, Gushegu, Nanton, Sagnarigu, Sissala East, and Sissala West districts, the Agric departments received and spent the most funds (figure 10). As a proportion of the total funding for FSN activities, 44.2 percent of the expenditure in Sagnarigu Municipal was made by the Agric department. This was the highest by any district for this department. In Mion district, 42.7 percent of the total expenditure was made by the District Health Directorate, the highest for this department by any district. The EHSU in Garu district spent 48.7 percent of the total funding for FSN activities across the period, the highest for this department by any district.

**Figure 10. Expenditures by the Agric and Health Departments, and the EHSUs, as a Percentage of Total District FSN Funding**







# Conclusions

The findings of this expenditure analysis in the nine USAID Advancing Nutrition project target districts provide two main insights.

First, across the districts the level of investment in FSN activities was low. In seven districts, spending was sufficiently low as to preclude achievement of any FSN goals. Low funding levels are attributable to the combination of the low priority of FSN activities in district budget allocations and a lack of a dedicated funding stream for FSN at the national, regional, and district levels of government. The challenge of inadequate funding is exacerbated by the high quarterly and annual variations in funding, which result in irregular or unpredictable funding flows to the districts. As an example, the fragmented flow of central government funds and the backlog of arrears in DACF's disbursement contribute to the low level of investments in FSN activities by the districts.

Second, development assistance funding supplants public funding for FSN. In seven of the districts, the majority of FSN activities were funded from development assistance. This situation is unsustainable in the medium-to-long term given the changing development assistance landscape in the country. Development assistance funding has been decreasing since Ghana attained lower-middle income status in 2011. Since that time, many development partners have transitioned from downstream financial to upstream technical support. Typical of such a transition, development assistance funding for FSN dwindled substantially, although government funding of the downstream (local/district) level was always inadequate. Thus, development assistance funding can no longer be considered a sustainable funding source for FSN activities at the district level.

## Policy Implications

The findings of this expenditure analysis have some important policy implications for securing funding for FSN activities.

First, we suggest carrying out a fiscal space analysis to help identify options for sources of financing for FSN. Fiscal space is the budgetary “room” a government has for providing additional resources for a priority sector or program area without compromising the sustainability of the government's overall financial position. A fiscal space analysis considers five potential sources of revenue: (1) macroeconomic and fiscal growth, (2) changes in budget priorities, (3) earmarking and creating new revenue streams dedicated to the particular funding need, (4) development assistance, and (5) efficiency gains (WHO 2001; Gottret and Schieber 2006; World Bank 2013; Elovainio and Evans 2013). This needed financial analysis has yet to be undertaken for FSN in Ghana (UNICEF 2021). Such an analysis can clarify the fiscal capacity—i.e., the current available funding streams—to meet the funding needs in this program area.

It is also important that planners at each level of government analyze whether the fiscal space in which they operate can be expanded to include FSN activities. Planning for FSN activities at all levels of government must also ensure that any resulting system will be financially sustainable in the medium to long term (WHO 2001; Gottret and Schieber 2006; World Bank 2013; Elovainio and Evans 2013).

Domestic resource mobilization can have a huge impact in closing the financing gap for FSN. No single measure is likely to solve the problem; rather, a combination of efforts will be needed. Although difficult to achieve, raising the budget allocation at all levels of government will have the greatest impact; budget prioritization is among the most important sources of public financing for a multi-sectoral program area such as FSN (Elovainio and Evans 2013). Given the perennial volatilities in annual budget allocations in Ghana (UNICEF 2021), budget prioritization should be complemented by strategies such as earmarking and ring-fencing. Earmarking has become a precedent in many countries where budget unreliability is a real concern as earmarks can be implemented with ease and can provide stability in funding. Options such as multiyear funds (e.g., trust funds) and earmarked taxes (e.g., value-added taxes, excise taxes, oil

revenue) are worth considering. These options can be integrated among different funding sources that are easier to plan and offer a level of protection against diverting funding allocations away from FSN. At the same time, however, it is important to consider whether the existence of several parallel funds or earmarks could lead to inefficiencies, administrative challenges, and financial distortions (Elovainio and Evans 2013).

In terms of ring-fencing, financing for FSN should be included in the budgets at all levels of government. This will create some ring-fencing for the FSN budget. In addition, other options to ring-fence the FSN budget in the district budget should be explored. For example, about 1% of districts budgets ring-fenced for HIV/AIDS programs and the X% of districts budgets ring-fenced for the disabled or disability fund although that does not necessarily mean these resources will be accessed.

# Recommendations

Informed by the findings of the analysis, we propose three sets of recommendations targeting the different actors within the FSN program area.

## Districts

- We recommended that districts use the findings from this expenditure analysis to develop advocacy frameworks to advocate for increased funding of FSN activities. Such tools can strengthen dialogue and negotiations toward greater priority for FSN financing across the departments. These exchanges can also form the basis for building partnerships between assemblies and development partners (donors) or local and international NGOs engaged in financing or implementing FSN activities in the districts.
- In addition, we recommend that districts institutionalize financial reporting and resource tracking for FSN activities, including routine mapping of FSN funding coming into the districts.
- Finally, districts should commit to better use of financial data in planning and funding allocations to departments for the implementation of FSN activities.

## Central Government

- National FSN targets and policies must be linked to budgets to strengthen the relationship between medium-term planning and annual budget preparation across all levels of government. This will ensure a systematic and targeted approach and locate FSN financing in the macro-fiscal environment.
- Also important is the development of a national sustainable financing framework/strategy that aligns financing for FSN across the levels of government and sectors.
- In addition, coordination between the different levels of government should be strengthened to facilitate decision-making on how FSN funds are planned and used.

## Development Partners (Donors)

- We recommend that development partners routinely undertake a funding flow analysis for FSN activities. This can contribute to a better-coordinated approach around donor transition and sustainability practices.
- Development partners should also undertake cross-project or -program efficiency analysis of funding for food security and nutrition. A quantitative estimate of efficiency improvements and where they lie yield potential savings for reinvestments in the medium-to-long term.

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# Annex I. District-Level Analysis

1. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Bawku West District



Bawku West.pdf

2. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Daffiama-Bussie-Issa District



Daffiama-Bussie-Issa.  
pdf

3. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Garu District



Garu.pdf

4. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Gushegu Municipality



Gushegu.pdf

5. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Mion District



Mion.pdf

6. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Nanton District



Nanton.pdf

7. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Sagnarigu Municipality



Sagnarigu.pdf

8. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Sissala East Municipality



Sissala East.pdf

9. District-Level Food Security and Nutrition Expenditure Analysis in Northern Ghana: Sissala West District



Sissala West.pdf



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