NUTRITION BUDGET BRIEF
FY 2011/12–FY 2015/16

Key messages

» Resources for nutrition-related activities increased over the past years, with actual spending doubling between FY 2011/12 and FY 2014/15. Despite this, nutrition-related spending only accounts for a mere 0.03 per cent of GDP and 0.13 per cent of total public spending.

» There is also a large gap between the estimated cost of implementing activities under the National Nutrition Strategy (NNS) and its allocated budget. In FYs 2011/12 and 2012/13, only 23 per cent of the NSS was funded.

» Foreign resources account for over half of total funding for nutrition. Over-reliance on donor funds, which are erratic in terms of both quantity and timing, introduces a large degree of uncertainty into medium- and longer-term funding for nutrition-related activities.

» Interventions that have the greatest nutritional impact, such as ‘infant and young child feeding’ and ‘maternal and child malnutrition’, are poorly funded. Better prioritisation and greater investments are needed in nutrition-specific areas that reduce stunting. A third of all Tanzanian children under 5 are stunted.

» Sub-national spending does not prioritise the areas with greatest needs. For instance, nutrition interventions that reduce stunting in Tanzania are not prioritised in the regions with higher number of stunted children and higher prevalence of stunting.

» Thanks to increased expenditure, nutrition outcomes for children have improved, with under-five stunting rates falling by 8.1 per cent between 2010 and 2015. However, poor nutrition remains a critical developmental challenge in Tanzania. The 2.7 million Tanzanian children under age 5 who are stunted represent a staggering loss of both human and economic potential. When compared with a stunted child, a well-nourished child completes more years of schooling, learns better, and earns higher wages in adulthood, thereby increasing the odds that he or she will escape a life of poverty.
1. How is the nutrition sector defined and guided?

In Tanzania, nutrition-related activities have been guided by the National Nutrition Strategy (NNS), covering FYs 2011/12–2015/16. The NNS has now reached its end, and a new National Multi-sectoral Nutrition Action Plan (NMNAP) 2016/17–2020/21 has been developed, based on the lessons learned from the design and implementation of the NNS. Due to their cross-sectoral nature, nutrition activities are coordinated by a high-level steering committee for nutrition under the Prime Minister’s Office, and a multi-sectoral nutrition technical working group, chaired by the Tanzania Food and Nutrition Centre (TFNC). The desired change of the NMNAP is that Tanzanians are well nourished, leading to healthier and productive lives that contribute to economic growth and sustainable development. The strategy focuses more on women of reproductive age and children under 5 years, with special emphasis on children aged less than 2, since the most serious and lasting damage from malnutrition occurs during pregnancy and the first two years of life.

From a budget perspective, nutrition-related activities are scattered across several institutions within different sectors. Specifically, they span across the sectors of health and social welfare; community development, gender and children; education; agriculture and food security; water and sanitation; livestock and fisheries; trade and industry; finance; and others.

Expenditure on nutrition can be classified into three categories: nutrition-specific interventions such as promotion of infant and young child feeding, vitamin and mineral supplementation, and integrated management of acute malnutrition; nutrition-sensitive development which ensures that development sectors fully use their potential to contribute to the reduction of malnutrition, and activities related to improving the enabling environment for nutrition, which mostly relate to multi-sectoral nutrition governance (i.e. planning, budgeting, coordination, capacity building, and monitoring and evaluation of nutrition programmes).

2. What trends emerge from the nutrition sector budget?

The overall state budget has been expanding at a nominal annual average rate of 19.5 per cent (and a real annual average growth rate of 10.5 per cent) over the past five years. In absolute terms, the budget has expanded from TShs 14.1 trillion (FY 2011/12) to TShs 23 trillion (FY 2015/16). The state budget to gross domestic product (GDP) ratio reached 23.9 per cent during FY 2015/16, from 21.4 per cent in FY 2011/12. Development expenditure comprises around 30 per cent of the total budget, with the remaining 70 per cent covering wages and salaries (27 per cent) and other charges (OC) (43 per cent). Domestic tax revenue has been on the rise as well, from TShs 6.5 trillion (FY 2011/12) to TShs 9.9 trillion (FY 2014/15). However, as a share of GDP, domestic tax revenues have increased marginally from 12 to 13 per cent over the same period of time. Budget execution has improved overtime, from 84 per cent in FY 2011/12, to 94 per cent during FY 2014/15.
Between FY 2011/12 and FY 2014/15, an average of 89 per cent of all nutrition-related activities were captured by four sectors: health and social welfare (41.6 per cent); education (17.2 per cent); agriculture and food security (15.9 per cent); and water and sanitation (14.1 per cent) (Figure 2). The allocations in absolute figures (cumulative over FYs 2011/12–2014/15) are as follows: health and social welfare (TShs 28.6 billion); education (TShs 12.4 billion); agriculture and food security (TShs 10.5 billion) and water and sanitation (TShs 10.4 billion), totaling approximately TShs 69 billion.

The increase in financial resources has allowed the government to scale up nutrition-related activities. Figure 5 shows an increase in the average number of

### FIGURE 2 SHARE OF SPENDING ON NUTRITION BY SECTOR (FYs 2011/12–2014/15)

Overall, the past four years (FYs 2011/12–2014/15) witnessed an increasing amount of resources being allocated by the government to nutrition-related activities implemented across different sectors. Figure 3 shows an increase in nutrition-related expenditure as a share of GDP (minimal) and within the overall state budget. In absolute terms, actual spending for nutrition by districts and municipalities, regional secretariats, ministries and TFNC in FY 2014/15 was more than double the figure in FY 2011/12 (Figure 4), giving an average annual growth rate of 30.2 per cent (in nominal terms) and 10 per cent (in real terms) over the four-year period. Such growth rates show that nutrition is a growing priority for the government.

### FIGURE 3 TRENDS IN ACTUAL SPENDING ON NUTRITION AS % OF GDP AND OVERALL NATIONAL BUDGET

![Figure 3](source)

### FIGURE 4 TRENDS IN ACTUAL SPENDING AND ESTIMATED COST OF IMPLEMENTING NUTRITION ACTIVITIES (TShs BILLION)

![Figure 4](source)

### FIGURE 5 CONTINUOUS INCREASE IN THE AVERAGE NUMBER OF PLANNED AND COMPLETED NUTRITION ACTIVITIES PER DISTRICT

![Figure 5](source)
planned and completed nutrition-related activities at the level of LGAs. This continuous increase in planned nutrition activities was however accompanied by an increase in the proportion of projects not implemented (from those planned), from 25 per cent in FY 2011/2012 to 45 per cent in FY 2014/15.

However, an enormous gap has been consistently recorded between the estimated cost of implementing NNS activities and the allocated budgets. Figure 4 shows that for each year, budgetary allocations fell far short of the costs estimated by the NNS implementation plan, with a gap of 88 per cent in FY 2013/14 and FY 2014/15. The NNS implementation plan has a wide range of activities spanning across eight strategic objectives and 28 outputs across eight sectors, with a total financial need of TShs 825 billion over five years. In this context, the limited budgetary allocation has created significant challenges.

3. Where do nutrition sector resources come from?

Foreign resources accounted for more than half of the resources spent on nutrition activities during FY 2014/15. In this financial year, nutrition-related funding from development partners was 55.8 per cent of the total actual spending on nutrition (increasing from 44.5 per cent in FY 2013/14) with the remaining 44.2 per cent consisting of resources from both local and central government (a decrease from 55.5 per cent in FY 2013/14). Funding of nutrition activities by TFNC is heavily donor dependent, with aid representing some 92 per cent of total TFNC spending.

4. How well has the sector executed past budgets?

Execution of nutrition-related expenditure has varied significantly over FYs 2011/12–2014/15 (Figure 6). Over this period, ministries have spent less than half of their budgeted resources for nutrition-related activities. Specifically, out of TShs 15.5 billion budget allocated to nutrition activities over FYs 2011/12–2014/15, only TShs 6.7 billion was received from the Treasury and actually spent. At the sub-national level, actual expenditure was also considerably less than allocated amounts: TSh 52.1 billion was spent by districts against TShs 68.9 billion budgeted in the Medium-Term Expenditure Framework (MTEF), with the difference not being disbursed to local government.

4.1 Actual spending across NNS implementation plan strategic objectives

Out of the NNS implementation plan’s eight strategic objectives, the greatest share of expenditure by far was allocated to ‘accessing quality nutrition services’ and ‘others’. Under the latter category activities related to water, hygiene and sanitation (WASH) and health and education were classified. Together, these comprised 77 per cent of the total nutrition expenditure over FYs 2011/12–2014/15 (Figure 7). Some of the activities classified under ‘others’ are clearly relevant for stunting reduction, such as WASH activities. However, more than 50 per cent of the activities classified under ‘others’ cannot properly be considered as ‘nutrition sensitive’ because they do not

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**FIGURE 6** AVERAGE BUDGET EXECUTION RATE OF NUTRITION-RELATED EXPENDITURES (FY 2011/12–2014/15)

![Average Budget Execution Rate](source)

**FIGURE 7** SHARES OF EXPENDITURE PER NUTRITION STRATEGIC OBJECTIVE (FYs 2011/12–2014/15)

![Share of Expenditure](source)
have a direct link to stunting reduction, such as school feeding programmes, construction and rehabilitation of health facilities, and other similar activities which were reported by LGAs. Accessing ‘quality nutrition services’ involves activities such as the improvement of sub-national level management of nutrition services, and the increased access to nutrition services at community and facility levels, as well as activities within the agricultural and social protection sectors. While comprising the largest share of actual expenditure, the ‘quality nutrition services’ activity ended up spending only 11 per cent of its budgetary allocation. Since this objective should be a nutrition priority, it also links to the lack of attention devoted to stunting reduction interventions (such as the promotion of optimal infant and young child feeding) and the treatment of severe acute malnutrition. Behavioural change and communication was the only activity that almost achieved a 50 per cent execution rate (Figure 8).

**FIGURE 8 BUDGETARY EXECUTION RATES FOR FYs 2011/12–2014/15**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Execution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Behaviour change communication</td>
<td>47%</td>
</tr>
<tr>
<td>Legislation for optimal nutrition</td>
<td>44%</td>
</tr>
<tr>
<td>Research, M&amp;E</td>
<td>30%</td>
</tr>
<tr>
<td>Institutional &amp; technical capacity</td>
<td>23%</td>
</tr>
<tr>
<td>Quality nutrition services</td>
<td>11%</td>
</tr>
<tr>
<td>Mainstreaming nutrition into policies</td>
<td>9%</td>
</tr>
<tr>
<td>Coordination &amp; partnerships</td>
<td>6%</td>
</tr>
<tr>
<td>Advocacy and resource mobilisation</td>
<td>3%</td>
</tr>
</tbody>
</table>

*Source: United Republic of Tanzania, 2015, Nutrition Review database*

### 4.2 Actual expenditures across NNS priority areas

All NNS areas experienced a gradual increase in expenditure over FYs 2011/12–2013/14, with the exception of ‘maternal and child nutrition’ and ‘household food security’, which both declined in FY 2013/14, and ‘diet-related non-communicable diseases’ which declined in FY 2012/13 but then picked up again the following year. Two NSS priority areas dominated expenditures: ‘vitamin and mineral deficiencies’ and ‘household food security’. Also, the highest expenditure was under ‘other activities’ (i.e. WASH and education), which were not established among the NNS priority areas (Figure 9). This indicates the limitations in the design of the NNS, which was unable to capture key nutrition-sensitive sectors, such as WASH and education, among its strategic objectives and priority areas.

Top performing NNS priority areas in terms of execution rates include activities focused on ‘diet-related non-communicable diseases’, ‘children, women and households in difficult circumstances’, and ‘nutrition and HIV and AIDS’ (Figure 10). Other areas individually spent 77 per cent or less on average of their budgetary allocations over the same period of time. Except for the two top performing NSS areas, average execution rates are far below the overall execution rate of the state budget. This was mostly due to non-allocation of funds to MTEF budgets by the government, an indication of the low prioritisation of nutrition among national activities.

**FIGURE 9 SHARES OF ACTUAL EXPENDITURE BY NNS PRIORITY AREAS (FYs 2011/12–2014/15)**

*Source: United Republic of Tanzania, 2015, Nutrition Review database*
Areas where the greatest nutritional impact could be achieved are lagging behind when it comes to budgetary allocations and execution. For instance, most of the funding for nutrition was allocated to ‘vitamin and mineral deficiencies’ and ‘household food security’ (Figure 9), while ‘infant and young child feeding’ and ‘maternal and child malnutrition’—which have greater potential impact on stunting—were poorly funded. These two important areas also experienced relatively weak budget execution rates (Figure 10).

5. Decentralisation and equity in resource allocation

In addition to reforms promoting health service decentralisation, the government has put in place a steering committee for nutrition in all districts and appointed qualified nutrition officers in all regions and districts to coordinate and provide leadership for the implementation of the NNS. As a result, during the four years of the NSS, actual expenditure reached 71 per cent of budgetary allocations, with districts and municipalities spending 76 per cent of their budget (Figure 6).

Expenditure at sub-national levels, by district and municipality, represents by far the greatest proportion of the total budget, both planned and executed (Figure 11). Overall, the average annual spending on nutrition activities per district council has increased between FYs 2011/12–2014/15, from TShs 65 million to TShs 128 million. However, actual spending has also increasingly fallen below planned expenditure, growing from a gap of TShs 15 million in FY 2012/13 to almost TShs 90 million in FY 2014/15 (Figure 12). In FY 2014/15, districts and municipalities managed to spend less than 60 per cent of the planned allocations, while only 5.3 per cent of the budgeted amounts were actually spent by the regional secretariats6.
The 2014 Public Expenditure Review on Nutrition\(^7\) shows that the total budget for the nutrition sector for the 14 sample councils varied across councils as well as within each council from one year to the other. The overall proportion of district resources allocated to nutrition activities averaged 0.3 per cent of the total budget of the districts, with five out of 14 councils having proportions below the average. According to the same review, patterns in budget allocation showed that the councils were not consistent in identifying and prioritising nutrition interventions in their respective areas, with resources being allocated mainly on an ad hoc basis and targeting national-level programmes such as Vitamin A supplementation and deworming campaigns.

Another key challenge is represented by the weak association between the level of needs in the various areas and allocations. Despite a positive trend in terms of the year-on-year expenditure increase by districts and municipalities, evidence indicates that the 11 regions with the highest prevalence of stunting planned and spent less than those with a lower prevalence\(^8\). Figure 13 shows that regions which spent the most per stunted child do not correspond to the regions which have the greatest number of stunted children\(^9\). For instance, Kagera region, which has four times the number of stunted children as Singida region, spends just one quarter of the amount spent in Singida.

**FIGURE 13** SPENDING PER STUNTED CHILD VERSUS NUMBER OF STUNTED CHILDREN PER REGION (FY 2014/15)

Expenditure at sub-national levels, by district and municipality, represents by far the greatest proportion of the total budget, both planned and executed.

\(^7\) United Republic of Tanzania, 2015, Nutrition Review database

\(^8\) Source: United Republic of Tanzania, 2015, Nutrition Review database

\(^9\) Source: United Republic of Tanzania, 2015, Nutrition Review database
7. How has spending impacted nutrition sector performance?

Under-five stunting rates have declined by 8.1 per cent in four years, from 42.5 per cent in 2010 to 34.4 per cent in 2015. This equates to an annual average rate of reduction of almost 4 per cent, above the World Health Assembly (WHA) target of just under 4 per cent. This progress has been achieved through improved coordination of nutrition activities at all levels, especially the strengthened capacities for responses to nutrition at sub-national level, together with increased budget allocations.

Despite such progress, poor nutrition remains a critical developmental challenge in Tanzania. More than 400,000 children suffer from acute malnutrition and more than 2.7 million children are estimated to suffer from stunting (and the majority of these are concentrated in 10 of Tanzania’s 30 regions). Acute malnutrition and stunting rates are higher among children in the poorest quintile and higher among boys than girls. The existing interventions to reduce stunting are estimated to reach less than 10 per cent of target beneficiaries while less than 20 per cent of children suffering from severe acute malnutrition are being treated.

Conclusion

The causes of under-nutrition in Tanzania are complex and multi-faceted. The causal connection, therefore, becomes intertwined. Primary causes include lack of nutritious food, frequent illnesses (affecting the absorption of critical nutrients), poor care and feeding practices (particularly during pregnancy and the first years of a child’s life), poor maternal health and especially adolescent pregnancy, and unhealthy living environments.

Overall, the fall in under-five stunting rates has primarily been the result of a significant improvement in sector coordination, reduced poverty levels and a progressive increase in spending on nutrition, both by government and development partners. This trend has allowed an increase in the number of nutrition interventions planned and implemented at national and sub-national levels.

However, donor dependency is high and financial gaps for the implementation of the NSS and achieving further progress are still enormous. The argument for increased public investment in nutrition activities rests on a growing body of evidence that sound nutrition early in life provides a foundation for enduring health and well-being in adolescence and adulthood. The repercussions of poor nutrition are far reaching and can be seen in poor educational outcomes, reduced economic productivity and entrenched poverty. In the short term, poor nutrition increases the risk of illness and death, and in the longer term leads to impaired cognition and poor pregnancy outcomes, as well as the increased risk of obesity, hypertension and cardiovascular diseases. In this light, increasing investment to address malnutrition is a key priority. Significantly, for FY 2016/17, districts have set aside a local budget of TShs 500 per child under 5 to support key nutrition activities (as ‘minimum budget allocation for nutrition’). Development partners have advised that this allocation should be progressively increased to reach TShs 20,000 per child by 2030. Furthermore, it will be crucial to improve the costing of activities within the next implementation plan so that a more accurate and realistic costing is achieved, as well as to reduce the variance between the budgets allocated and actual expenditure.

Evidence

- Child malnutrition costs countries 4–11 per cent of their GDP globally. The devastating consequences of under-nutrition on child cognitive and physical development have a bearing on the development and economic competitiveness prospects of a country (Global Nutrition Report 2015).

- If there is no improvement in the nutrition situation by 2025, Tanzania’s estimated economic productivity losses will total some US$ 20 billion (US$ 18 billion related to stunting).

- Investment in nutrition is imperative to achieve further gains in economic growth in Tanzania. Future economic productivity gains for 2014–2025, generated by improved nutrition, are estimated to be a total of US$ 4.7–3.8 billion related to reducing stunting; US$ 0.5 billion related to reducing iodine deficiency; and US $0.4 billion related to reducing anaemia (Nutrition Profiles Tanzania 2014).

- The 2015 Copenhagen Consensus reported that scaling up nutrition-specific interventions to address under-nutrition has a benefit-cost ratio of 60 (Global Nutrition Report 2014).
Equally important as increased resources is to ensure better prioritisation and targeting of these funds. Acceleration in the reduction of chronic under-nutrition among children under 5 through a multi-sectoral approach is required. This includes nutrition-specific interventions, as well as linkages with interventions that impact on nutrition, for example, in social protection, sanitation and hygiene and women’s empowerment. Funding should be targeted at groups and geographical areas with the greatest need to attain maximum impact. Since the NNS did not prioritise regions of the country with the highest levels of malnutrition (stunting in particular), priority regions should be clearly identified by the upcoming NMNAP, covering FYs 2016/17–2020/21, in order to achieve a progressive scale-up of coverage of nutrition interventions in relation to the degree of stunting¹¹.

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Poor nutrition remains a critical developmental challenge in Tanzania. More than 2.7 million children suffer from chronic malnutrition or stunting.
ACRONYMS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>FY</td>
<td>Financial Year</td>
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<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
</tr>
<tr>
<td>LGA</td>
<td>Local Government Authority</td>
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<tr>
<td>MDA</td>
<td>Ministries, Departments &amp; Agencies</td>
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<tr>
<td>MTEF</td>
<td>Medium-Term Expenditure Framework</td>
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<td>NMNAP</td>
<td>National Multi-sectoral Nutrition Action Plan</td>
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<td>NNS</td>
<td>National Nutrition Strategy</td>
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<tr>
<td>OC</td>
<td>Other Charges</td>
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<tr>
<td>PO-RALG</td>
<td>The President’s Office for Regional Administration and Local Government</td>
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<tr>
<td>PSSN</td>
<td>Productive Social Safety Net</td>
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<tr>
<td>RBA</td>
<td>Rapid Budget Analysis</td>
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<tr>
<td>TASAF</td>
<td>Tanzania Social Action Fund</td>
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<td>TFNC</td>
<td>Tanzania Food &amp; Nutrition Centre</td>
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<tr>
<td>TShs</td>
<td>Tanzanian Shillings</td>
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<tr>
<td>US$</td>
<td>United States dollar</td>
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<tr>
<td>WASH</td>
<td>Water, Sanitation and Hygiene</td>
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<td>WHA</td>
<td>World Health Assembly</td>
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</table>

GLOSSARY OF BUDGET TERMS

**Budget execution**: The ratio of actual spending over approved estimates.

**Consolidated Fund Service**: Government resources to pay for debt servicing and state house expenses.

**Development budget**: Government resources that are intended for investment purposes.

**Expenditure (actual figures)**: Allocated funds spent on investment and recurrent costs (versus budgeted figures, which refer to allocation of funds, approved by Parliament).

**Fiscal decentralisation**: The devolution of financial resources by the central government to sub-national governments for financing specific functions.

**Foreign grants**: Financial aid from foreign countries and aid agencies that the recipients do not need to pay back.

**Nominal values**: Numbers not corrected for the effect of inflation over time.

**Non-tax revenue**: Income earned by the government from sources other than taxes.

**Other charges**: Non-salary expenses (excluding investment).

**Per capita**: Per person.

**Real values**: Numbers corrected for inflation.

**Recurrent budget**: Government resources that are intended for salaries and wages, and non-salary expenses (excluding investment related expenses).

**Tax revenue**: Income earned by the government from taxes.

**Treasury bonds**: Debt instruments issued by the government in exchange for money borrowed from the public.
END NOTES

1 Including representatives from nine ministries and departments, as well as from development partners, civil society, the private sector and academia.


4 This is based on data from LGAs. Data from MDAs were not available.

5 Refers to vulnerable households, with a range of different activities, like income-generating activities, and some social protection interventions.


8 UNICEF/TFNC, 2015, Review of implementation of NNS by LGAs and MDAs.

9 Ibid.


11 UNICEF/TFNC, 2015, Review of implementation of NNS by LGAs, MDAs and TDHS 2015.
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