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Nutrition sensitivity of the 2014 budget statement of Republic of Ghana

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Ghana’s Constitution and several international treaties she has ratified demonstrate support for fundamental human rights to nutrition and freedom from hunger. However, it is unknown how this support is being translated into investment in nutrition. National budgets are important vehicles through which governments communicate intent to address pertinent national challenges. The present paper assesses the nutrition sensitivity of Ghana’s budget statement for the year ending 31 December 2014. We perused the budget in its entirety, examining allocations to various sectors with the goal of identifying support for direct nutrition interventions. We examined allocations to various sectors as per cent of gross domestic product (GDP). The review shows that the total revenue and grants for the 2014 fiscal year is Ghana Cedis (GH¢) 26 001.9 million (25 % of GDP). The total expenditure for the same period is estimated at GH¢34 956.8 million (33.1 % of GDP). The health sector is allocated GH¢3 353 707 814 (3.8 % of GDP). As of 28 October 2014, the Bank of Ghana’s Official Exchange Rate was US\$1 = GH¢3.20. It is one of the key sectors whose interventions directly or indirectly impact on nutrition. However, the proportion of the national budget that goes to direct nutrition interventions is not evident in the budget. Nutrition is embedded in other budget lines. Allocations to relevant nutrition-sensitive sectors are very low (<0.5 % of GDP). We conclude that Ghana’s 2014 budget statement pays scant attention to nutrition. By embedding nutrition in other budget lines, Ghana runs the risk of perpetually rolling out national spending actions insensitive to nutrition.

Independent budget analysis: Scaling up nutrition: Nutrition-sensitive budgets: Scaling up Nutrition academic platform: Ghana

As part of Ghana’s Scaling Up Nutrition (SUN) efforts, an academic platform, made up of researchers drawn from academic institutions in Ghana was created in 2012. The overarching aim of this platform is to generate and disseminate evidence needed for nutrition advocacy and programme implementation in Ghana in

collaboration with the other existing SUN networks in the country. In line with this aim, the members of the platform have been working to build a base of evidence that can be used to support policies and programme implementation in the country to improve nutrition. Since its formation, the academic platform has played key

Abbreviations: DP, development partners; GDP, gross domestic product; SUN, Scaling Up Nutrition.

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roles in the SUN movement in Ghana, including serving on the National Cross Sectoral Planning Group on nutrition, developing material for and facilitating the workshop on Prevention and Management of Conflict of Interest in SUN, and organising the SUN Symposium at the Sixth African Nutrition Epidemiology Conference in Accra. The present paper (a review conducted by the members of the platform to assess the nutrition sensitivity of Ghana's budget statement for the 2014 fiscal year) is one of the two papers presented by the platform at the 2014 African Nutrition Epidemiology Conference. Publicising the findings of the review may prod government and other relevant stakeholders to initiate actions that improve nutrition in Ghana.

Nutrition situation in Ghana

Over the past couple of years, Ghana has achieved significant economic growth leading to its recategorisation as a Lower Middle Income Country in 2011. In 2011, for example, Ghana's economy grew at 14.4%, boosted by oil production and a rebounded construction sector⁽¹⁾. The most recent Ghana Living Standards Survey estimates that about 24% of the Ghanaian population are below the poverty line⁽²⁾. The figure was reported to be 40% in 2008⁽³⁾. However, economic gains have not translated into improvements in maternal and child nutrition, as indicators of poor maternal and child undernutrition remain high. According to the 2008 Ghana Demographic and Health Survey, one in ten children in Ghana are born with low birth-weight. The report also revealed that close to 30% of children younger than 5 years are stunted, while 60% are anaemic⁽⁴⁾. The same report revealed that about 80% of Ghanaian women are anaemic. Based on her poor child growth statistics, Ghana is categorised among the thirty-six countries with the highest burden of global stunting⁽⁵⁾. In 2009, the World Food Programme estimated that about 5% of Ghanaians (about 1.2 million) were food insecure and an additional 9% (about 2 million) at risk of food insecurity⁽⁶⁾.

Politically, Ghana has demonstrated commitment to addressing her food security and nutrition problems, both locally and internationally. For instance, Ghana is a signatory to a number of international declarations endorsing the right of its citizens to adequate food and nutrition security. Local strategies to address food insecurity and undernutrition include the development of policies and programmes. These include the national breastfeeding policy (1995), the infant and young child feeding strategy (2007), the vitamin A policy (1998) and the food and drugs law and amendments on universal salt iodization (1995). Ghana subscribes to the Comprehensive Africa Agriculture Development Programme. In line with the vision, values and principles of Comprehensive Africa Agriculture Development Programme, Ghana's Medium Term Agriculture Sector Investment Plan for 2009–2015 promises among others, agriculture modernisation. The overall investment plan

seeks to achieve agricultural gross domestic product (GDP) growth of at least 6% annually and government expenditure allocation of at least 10%⁽⁷⁾. Two recent additions to the list are the development of a National Nutrition Policy (2014–2017) and her expression of intent to scale up nutrition as part of the global SUN movement.

However, the implementation of these policies and programmes has been plagued with inadequate financial commitment. This observation was clearly highlighted in the work of Brantuo *et al.* who evaluated the Ghanaian nutrition landscape to determine readiness to scale up effective interventions⁽⁸⁾. Gharthey has examined the trajectory of nutrition policy and programming in Ghana since independence, and reports that the nation has moved from an era of nutrition education towards developing increased capacity in nutrition planning and cross-sectoral action⁽⁹⁾. Gharthey's work also demonstrates a history of inadequate financial commitment, including a low priority given to nutrition. The present paper builds on these earlier findings and aims to shed light on Ghana's commitment to nutrition, focusing on government intent as expressed in the national budget statement. National budgets are often seen as political documents; however, they are also important vehicles through which governments demonstrate commitment to addressing specific national challenges.

Why must the government of Ghana invest in nutrition?

Good nutrition is a basic building block of health, and has been argued in recent past as a significant contributor to economic development. There exists ample evidence showing a two-way relationship between nutrition and economic development^(10–15). Malnutrition undermines economic growth and consequently exacerbates existing poverty. Healthier workers are more productive, and earn higher wages; they also help attract foreign direct investment⁽¹²⁾. A recent report titled, *The Cost of Hunger in Africa: Social and Economic Impact of Child Undernutrition in Egypt, Ethiopia, Swaziland and Uganda*, has emphasised that the medical costs and working days lost to poor nutrition heavily impacts a country's development (this is up to 16.5% of GDP in Ethiopia)⁽¹⁵⁾. Bhargava *et al.*⁽¹¹⁾ provide data in support of the hypothesis that survival rates directly correlate with GDP growth rates in low-income countries. A considerable number of children in less developed countries suffer from poor nutrition, and complete far less years and learn less per year of schooling than their counterparts of developed countries⁽¹³⁾.

The 2008 Copenhagen consensus of eminent economists concluded that the return of investing in micronutrient programmes tops a list of thirty strategies to meet the world's development challenges⁽¹⁴⁾. The *Lancet* series on Maternal and Child Undernutrition published in January 2008 and June 2013 both provide evidence in support of these arguments. Collectively the evidence shows that making nutrition a priority is economically sensible.

Second, investment in nutrition in order to attain and sustain the highest standard of nutritional health is a requirement for the realisation of the population's positive rights. Monica Fish⁽¹⁶⁾ describes the global nutrition, health and human rights actions of the last half-century through her review of a range of international instruments whose chief concern is the declaration and codification of basic human rights norms. The instruments reviewed included the Constitution of the World Health Organization (1946), the Universal Declaration of Human Rights (1948), the International Covenant on Economic, Social and Cultural Rights (1966), the International Code of Marketing of Breast Milk Substitutes (1981), the Convention of the Rights of the Child (1989), the Rome Declaration on World Food Security (1996) and the World Declaration on Nutrition (1992). These documents provide a normative and legal foundation for the human right to adequate food and nutrition, and freedom from malnutrition.

In line with the above, Ghana's Constitution acknowledges the right to good nutrition as a fundamental human right. However, it is unknown how these acknowledgements and commitments are translated into investment in nutrition. The present paper assesses the indication of government towards addressing nutrition based on provisions and appropriations for the year 2014. The Ghana 2014 budget was based on the Ghana Shared Growth and Development Agenda (GSGDA II: 2014–17)⁽¹⁷⁾. The budget lists Expenditure & Amortization of Loans for Oil and Gas Infrastructure; Road and Other Infrastructure; Agriculture Modernization; Capacity Building Including Oil and Gas as key national Annual Budget Funding Amount spending priorities.

Resource mobilisation and allocation for fiscal year 2014

The data presented in the following sections are derived from our perusal of the 2014 budget statement of the Republic of Ghana. We studied the budget statement in its entirety and by sectors with the aim to identify allocations for direct nutrition interventions. We expressed allocations in absolute terms, and as a percentage of GDP or total expenditure. To provide a better picture of the overall national-level commitment to nutrition, relevant published literature, technical and programme reports were identified and included in the review.

Our review found that the estimated total non-oil revenue and grants for the 2014 fiscal year is projected at GH¢24 292.5 million, equivalent to 25.0 % of non-oil GDP. The total revenue from oil that will accrue to the budget is estimated at GH¢1709.4 million, equivalent to 1.6 % of GDP. Thus, total revenue and grants, including oil for the 2014 budget are estimated at GH¢26 001.9 million, equivalent to 24.6 % of GDP. Grants from development partners (DP) are estimated at GH¢1130.7 million (Table 1).

The total expenditure, including provision made for the clearance of arrears and outstanding commitments in 2014 is estimated at GH¢34 956.8 million, equivalent to 33.1 % of GDP. Of this amount, GH¢2816.2 million,

Table 1. Summary of revenue and grants estimates for 2014

Description	Including oil		Excluding oil	
	Amount (GH¢ million)*	Per cent of GDP	Amount (GH¢ million)*	Per cent of GDP
Total revenue and grants	26 001.9	24.6	24 292.5	25.0
Domestic revenue	24 871.2	23.6	23 161.8	23.8
Tax revenue	20 351.1	19.3	19 589.8	20.1
Taxes on income and property	9 238.3	8.8	8 447.0	8.7
Taxes on domestic goods and services	7 061.7	6.7	7 061.7	7.3
International traded taxes	4 051.1	3.8	4 051.1	4.2
Non-tax revenue	4 358.7	4.1	3 410.6	3.5
Others	161.4	0.2	161.4	0.2
Grants	1 130.7	1.1	1 130.7	1.2

Data source: Ministry of Finance, Ghana.

* 1US\$ = 3.20 GH¢. Source: Bank of Ghana, 28 October 2014.

equivalent to 2.7 % of GDP and 8.1 % of total expenditure would be used for the clearance of arrears and outstanding commitments. Compensation of employees which comprises wages and salaries, allowances, pensions, gratuities and social security contributions by government on behalf of its employees is estimated at GH¢10 597.3 million, representing 10.0 % of GDP. Expenditure on goods and services is estimated at GH¢1529.5 million, representing 1.4 % of GDP.

The allocations to various sectors (ministries, departments and agencies) are detailed in Table 2. Of note are the contributions of DP towards the budgeted allocations to selected nutrition-sensitive ministries. The review found that a little over 20 % of the allocated amount to the Ministry of Health were contributions from DP. The DP also contributed 30 % of the allocations made to the Ministry of Gender, Children and Social Protection. About 80 % of the amount allocated to the Ministry of Water Resources, Works and Housing; 61 % for the Ministry of Roads and Highways; 66 % for Ministry of Local Government and Rural Development and 58 % for the Ministry of Food and Agriculture were also contributed by DP (Table 2).

When we further expressed the allocations to the sectors as per cent of GDP (Fig. 1), we found that, with the exception of the Ministry of Health, no allocation to the nutrition-sensitive ministries was up to 1.0 % of the GDP. The allocations to the Ministries of Roads and Highways, Local Government and Rural Development, Food and Agriculture were each 0.3 % of the GDP. An identical trend is observed when the allocations were expressed as per cent of the total expenditure (Fig. 2).

The findings of this review are discussed under three themes: budgetary allocations for direct nutrition interventions, sustainability of current nutrition interventions and overall national-level commitment. The first two are related and are better addressed together.

Table 2. Selected budgetary allocations by sector*

Sector	Allocated amount (GH¢)†	GoG contribution to allocated amount (%)	IGF contribution to allocated amount (%)	DP contribution to allocated amount (%)
Office of Government Machinery	326 838 620	96.2	3.7	0.1
Parliament of Ghana	178 540 890	99.6	0.0	0.4
Ghana Audit Service	119 115 792	100.0	0.0	0.0
Public Services Commission	3 483 805	100.0	0.0	0.0
Electoral Commission	141 082 137	98.9	0.0	1.1
Ministry of Foreign Affairs and Regional Integration	153 953 029	91.7	8.3	0.0
Ministry of Finance	224 246 020	86.9	0.3	10.4
Ministry of Local Government and Rural Development	239 851 160	34.5	0.0	65.5
National Media Commission	4 107 062	100.0	0.0	0.0
Ministry of Information and Media Relations	100 120 293	62.3	37.7	0.0
National Development Planning Commission	6 548 479	100.0	0.0	0.0
Ministry of Food and Agriculture	306 891 987	24.0	0.7	58.3
Ministry of Fisheries and Aquaculture Development	128 615 836	11.9	5.2	17.5
Ministry of Lands and Natural Resources	279 656 034	27.6	55.9	16.6
Ministry of Trade and Industry	256 532 193	18.7	258.1	33.9
Ministry of Tourism, Culture and Creative Arts	33 705 525	82.6	17.4	0.0
Ministry of Environment, Science, Technology and Innovation	245 955 307	65.9	17.5	16.6
Ministry of Energy and Petroleum	1 340 908 515	5.4	0.0	62.4
Ministry of Water Resources, Works and Housing	531 389 023	16.9	1.1	82.0
Ministry of Roads and Highways	779 276 751	10.3	11.0	60.9
Ministry of Communications	93 988 899	11.9	1.9	86.2
Ministry of Transport	89 949 128	35.6	17.3	13.6
Ministry of Education	5 816 315 034	78.4	1.6	3.4
Ministry of Employment and Labour Relations	38 542 298	90.6	9.4	0.0
Ministry of Youth and Sports	36 134 116	96.6	10.0	0.0
National Commission for Civic Education	26 982 410	100.0	0.0	0.0
Ministry of Chieftaincy and Traditional Affairs	20 227 991	100.0	0.0	0.0
Ministry of Health	3 353 707 814	36.0	40.7	23.3
Ministry of Gender, Children and Social Protection	91 038 708	70.0	0.0	30.0
National Labour Commission	2 378 174	100.0	0.0	0.0
Ministry of Justice and Attorney-General's Department	64 494 995	87.7	12.3	0.0
Ministry of Defence	687 254 558	77.4	1.7	21.0
Commission on Human Rights and Administrative Justice	26 396 851	51.7	48.3	0.0
Judicial Service	189 474 071	98.3	0.6	0.0
Ministry of the Interior	1 013 251 214	95.1	1.1	3.8

GoG, Government of Ghana; IGF, internally generated revenue; DP, development partners.

*Data source: Ministry of Finance, Ghana.

†1USD = 3.20 GH¢. Source: Bank of Ghana, 28 October 2014.

Allocations for direct nutrition interventions

This review has shown that there is no budget line for nutrition in the 2014 Ghana national budget. Specific allocations for direct nutrition interventions were also absent. Nutrition is assumed to be embedded in other budget lines

such as health, agriculture and local government, and rural development. On the basis of these, we argue that the budget statement is not sensitive to nutrition. We are seriously concerned that embedding nutrition in other budget lines portends the risk of perpetually rolling out national spending actions insensitive to nutrition.

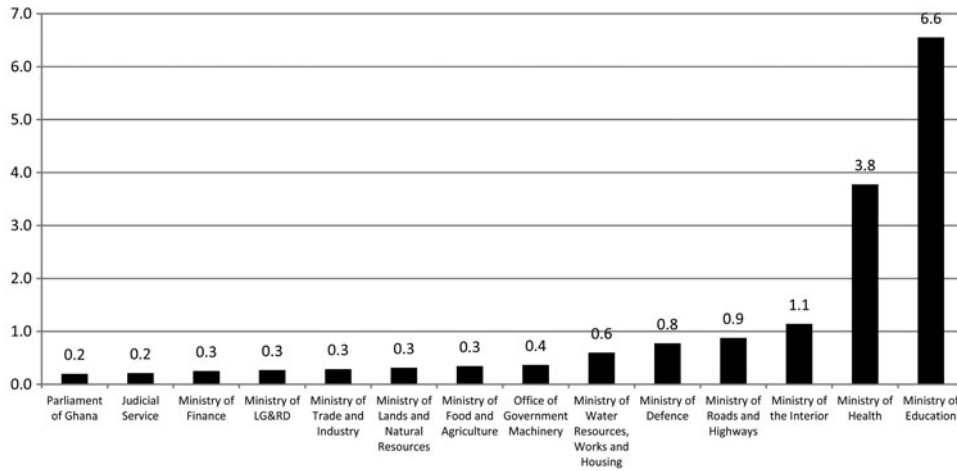


Fig. 1. Selected budgetary allocations as % of gross domestic product (GDP). Data source: Ministry of Finance, Ghana. When the Annual Budget Funding Amount of GH¢136 420 759 for Agriculture Modernisation is incorporated into the budgetary allocation for the Ministry of Food and Agriculture, the allocation to the ministry registers a nominal increase from 0.3 to 0.5 % of GDP.

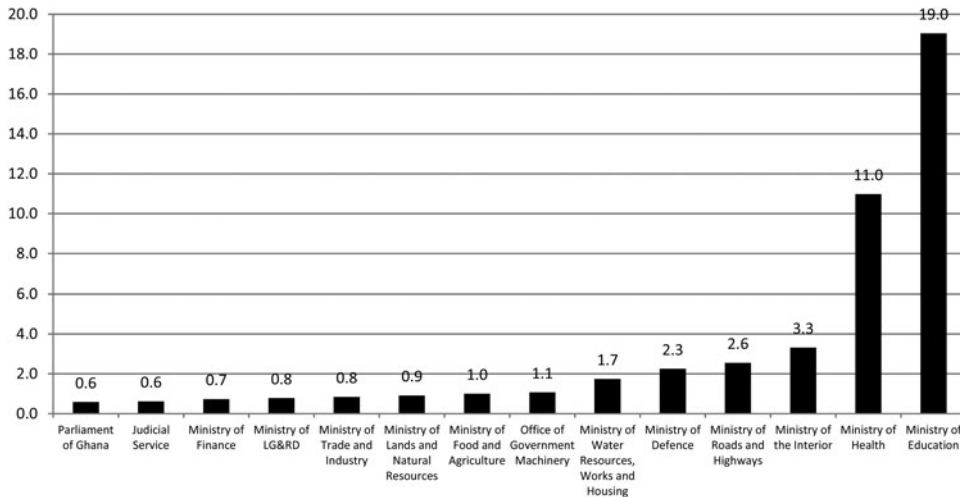


Fig. 2. Selected budgetary allocations as percentage of total expenditure. Data source: Ministry of Finance, Ghana.

Over the years, the Ministry of Health, which is the main ministry expected by the state to address issues of malnutrition, and for which a specific department has been earmarked (Nutrition Department), has had challenges in this regard. The Nutrition Department, which is under the aegis of the Ghana Health Service is one of over twenty departments under the sector. Ghartey⁽⁹⁾ attempted in futility to track budget and expenditure patterns for nutrition at the sector level. However, the current architecture of the national budget and the structures of the Ministry of Health make it impossible to compare budgetary allocations so as to establish the extent of commitment to nutrition. It is obvious that the priority focus and core of the services delivered by the Ministry of Health, which are largely clinical in nature does not include nutrition. On the basis of this, not ring-fencing a budget for nutrition-related activities is problematic.

We call for the introduction of a single budget line for nutrition in the national budget. In support of this call, the goals of the National Nutrition Policy of elevating nutrition to a Supraministerial Agency under the Office of the President, elevating the status of nutrition within the health service structure, ensuring adequate funding for implementing the National Nutrition Policy should be pursued vigorously. Such a structure has been argued for, and has been set up for instance in sister African countries such as Malawi⁽¹⁸⁾. This arrangement has several benefits; it facilitates ring-fencing programmes for funding, and tracking of budgetary allocations for good governance and accountability. The arrangement further makes it possible for impact assessments to be objectively and more meaningfully undertaken. Finally it provides a clear sense of ownership of the national nutrition programmes. Although the ‘pros’ of such an arrangement exceed the ‘cons’, we are blind to the fact that a vigorous



advocacy is a requirement for such a change. The Ghana SUN academic platform and other Civil Society Organisations are well placed to embark on such advocacy. To this end, the academic platform since its formation, has played key roles in the SUN movement in Ghana, including serving on the Ghana's National Cross Sectoral Planning Group on nutrition, developing material for and facilitating the workshop on Prevention and Management of Conflict of Interest in SUN, and organising the SUN Symposium at the Sixth African Nutrition Epidemiology Conference in Accra. Ensuring that all ministries, departments and agencies have budget lines for nutrition would be a reasonable interim measure.

We are also concerned about the durability of the financial commitment for nutrition-sensitive sectors in Ghana. As shown in Table 2, the per cent contributions of DP to the allocations made to various nutrition-sensitive sectors dwarf that of the government of Ghana. Even though this is troubling, it is not surprising. Both Brantou *et al.*⁽⁸⁾ and Ghartey⁽⁹⁾ reveal that nutrition policy interventions have been largely donor-driven, with government providing policy backing, personnel, facilities, logistics and very little financial resources. We concur with Ghartey⁽⁹⁾ that such an arrangement creates and sustains dependence on donors by the government, leading to inadequate government commitment.

Given that agriculture continues to be the largest sector of Ghana's economy, contributing in recent years (2000–2008) an average of about 39 % of GDP⁽⁷⁾, and also being a Comprehensive Africa Agriculture Development Programme member that has expressed commitment to restore agricultural growth, food security and rural development in Africa, we found it odd that Ghana's budgetary allocation to the Ministry of Food and Agriculture is 0.3 % of GDP (Fig. 1). Although the budget mentions Agriculture Modernisation as one of four national priority areas worth the Annual Budget Funding Amount, it was earmarked only GH¢136 420 759 (equivalent to US \$62 009 436). This contrasts sharply with the Ghana Medium Term Agriculture Sector Investment Plan for 2009 to 2015, which aims to achieve agricultural GDP growth of at least 6 % annually and government expenditure allocation of at least 10 %⁽⁷⁾. Indeed, in the interest of budget transparency we demand that the basis for the various allocations presented in the budget be publicised.

Overall national-level commitment to nutrition

te Lintelo *et al.*⁽¹⁹⁾ discriminate between two kinds of political commitment: government actions and governments intentions. Brantuo *et al.* assessed Ghana's readiness to accelerate actions to reduce child and maternal undernutrition by assessing stakeholders' 'willingness to act' and their 'capacity to act' at scale. They show that while commitment in the form of formulation of policies abounds in Ghana, the implementation of these policies has been plagued with inadequate financial commitment⁽⁸⁾. In the present work, we measure the Government of Ghana's commitment or sensitivity to nutrition using a proxy allocational attention given to nutrition in the national budget.

We conclude that the invisibility of nutrition in the budget is reflective of the inattention accorded to the subject of nutrition in the country. The works of Heaver⁽²⁰⁾, Benson⁽²¹⁾ and Ghartey⁽⁹⁾ have identified a number of factors accounting for the weak commitment by government of Ghana. These include poor understanding of the prevalence, causes, welfare and economic costs of malnutrition; low political demand for action against malnutrition.

The 2012 edition of the Hunger and Nutrition Commitment Index aimed to among others, rank governments on their political commitment to tackling hunger and undernutrition; to measure what governments achieve and where they fail in addressing hunger and undernutrition; and to praise governments where due. Authors of the Hunger and Nutrition Commitment Index identified three domains within the te Lintelo *et al.*⁽¹⁹⁾ bifocal concept of government commitment. These are policies and programmes, legal frameworks and public expenditures. On the basis of these, their report tags Ghana as having exhibited moderate political commitment to tackling hunger and undernutrition. Of forty-five countries, Ghana ranks 12 for hunger reduction commitment; 13 for nutrition commitment and 10 for hunger and nutrition commitment.

Summary

Our review concludes that Ghana's 2014 budget statement is insensitive to nutrition. Allocations to direct nutrition interventions are not perceptible in the budget. By embedding nutrition in other budget lines, Ghana runs the risk of perpetually rolling out national spending actions insensitive to nutrition. In line with the wishes of the National Nutrition Policy, the paper calls for elevation of nutrition to a Supraministerial Agency under the Office of the President, and subsequent introduction of budget line for nutrition in the national budget. It is our view that this will not take place overnight. The Ghana SUN academic platform and other Civil Society Organisations need to meaningfully engage with the Government on Ghana on this subject.

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Conflict of Interest

None.

Authorship

A. L. conceived the study, led in designing the study and in drafting the manuscript. R. N. O. A. contributed to design, drafting and editing of the manuscript; F. Z. contributed to design, drafting and editing of the manuscript; R. A. contributed to design, drafting and editing of the manuscript. All authors read and approved the final manuscript.

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