Using financial data to understand program implementation

The More than Brides Alliance (MTBA) sought to assess the cost of implementing the Marriage: No Child's Play (MNCP) "package" in intervention communities. This brief provides guidance on how programs can use costing data to monitor program implementation.

WHY USE COSTING ANALYSIS?

While there is a growing body of literature on successful programmatic approaches to delay marriage across various contexts (Malhotra & Elnakib 2021; Kalamar et al 2016; Lee-Rife et al 2012) limited details are available on the cost of implementing such programs. The few existing costing data studies have found that costs vary based on program components, context, scale, and other factors (Sewall-Menon et al 2012; Erulkar et al 2017). Costing analysis may be a useful tool to understand program implementation, effectiveness, and efficiency.

WHAT QUESTION DO YOU WANT TO ANSWER?

Programs can use costing data to examine questions such as:
  • Was the program implemented as intended?
  • Which component of the program is most expensive?
  • How much did it cost to achieve {desired outcome}?
  • How much would it cost if we were only to implement one component of the program package?
Deciding on which question is most important will guide you towards how to start a costing analysis. Another key part is about what data are accessible - financial data including money spent on personnel and activities, monitoring data on numbers reached, for example.

WHAT WE DID

The More than Brides Alliance (MTBA) used a different approach to costing analysis than those used by Sewall-Menon et al 2012, Erulkar et al 2020, and Wodon et al 2017. We used costing analysis to help us describe how the program was implemented across contexts, to look for similarities and differences, and to help us understand the reality of the intervention on the ground.

We sought to answer the questions: 1) Was the MNCP program implemented as designed? And 2) How did spending on the MNCP program package vary across countries?

At the program's inception, we had considered prospectively collecting data that could later be used in costing analyses by asking individuals to log key information related to program activities including spending by outcome area, estimated staff hours spent by outcome area, and any additional costs such as supplies by outcome area as well. However, with nearly 30 implementing partners across 5 countries, coordinating collection of these data proved impractical.

To place less burden on program staff, we instead used available data to conduct costing analysis as a retrospective check-in midway through program implementation. This involved analyzing already collected financial reporting information in a new way. This analysis was intended to describe how we were implementing the program according to spending and to see how spending across the program differed across contexts.

OUTCOME-FOCUSED SPENDING

The components of the multi-dimensional MNCP program are most easily defined by outcome area. Figure 1 (right) shows the seven outcome areas that drive specific program strategies in intervention communities. These outcome areas are implemented in each setting, though specific strategies may be tailored to the local context.

We decided to examine spending by outcome area for each country and each MTBA international partner. This allowed us to better understand differential emphasis placed on outcome areas and variation in how the MTBA packege was implemented across settings.

Figure 1

- Outcome 1: SRHR knowledge & empowerment
- Outcome 2: Access to formal education
- Outcome 3: Access to Economic Opportunities
- Outcome 4: Child Protection (CP) Systems
- Outcome 5: Youth-Friendly Health Services
- Outcome 6: Community social action
- Outcome 7: Laws and policy environment

Analysis was conducted using actual expenditure amounts from each INGO partner for the 2018 calendar year. These financial reporting data include amounts spent by outcome area for each partner in each country in 2018. This year was chosen to serve as the most accurate representation of an average year of program implementation, as startup costs and any delays in the launch of particular components at the beginning of the program period are not included.

We note that this analysis does not include cost per marriage averted or cost per project beneficiary. While figures would be informative to programs, we did not have adequate data on program beneficiaries to draw these conclusions with confidence.

Figure 2:
Percent Spent by Outcome Overall

Outcome	Percent
Outcome 1	29 %
Outcome 2	13 %
Outcome 3	14 %
Outcome 4	7 %
Outcome 5	9 %
Outcome 6	23 %
Outcome 7	6 %

Figure 3:
Percent Spent by Outcome India

Outcome	Percent
Outcome 1	36 %
Outcome 2	13 %
Outcome 3	18 %
Outcome 4	3 %
Outcome 5	11 %
Outcome 6	15 %
Outcome 7	5 %

Figure 4:
Percent Spent by Outcome Mali

Outcome	Percent
Outcome 1	28 %
Outcome 2	4 %
Outcome 3	9 %
Outcome 4	8 %
Outcome 5	2 %
Outcome 6	36 %
Outcome 7	13 %

Figure 5:
Percent Spent by Outcome Malawi

Outcome	Percent
Outcome 1	26%
Outcome 2	6 %
Outcome 3	10 %
Outcome 4	14 %
Outcome 5	14 %
Outcome 6	25 %
Outcome 7	6 %

Figure 6:
Percent Spent by Outcome Niger

Outcome	Percent
Outcome 1	24%
Outcome 2	25 %
Outcome 3	9 %
Outcome 4	4 %
Outcome 5	6 %
Outcome 6	26 %
Outcome 7	6 %

Figure 7:
Percent Spent by Outcome Pakistan

Outcome	Percent
Outcome 1	15 %
Outcome 2	17 %
Outcome 3	19 %
Outcome 4	10 %
Outcome 5	2 %
Outcome 6	27 %
Outcome 7	10 %

WHAT WE FOUND

HOW IS THE PROGRAM PRIORITIZING OUTCOME AREAS?

In Figure 2, we look at proportion spent by outcome area. This figure gives us a sense of how much emphasis is placed on each outcome in the MNCP program. Overall, just over half of outcome spending was dedicated to two outcome activities: SRHR knowledge and empowerment (Outcome 1: 28.8%) and increased community social action (Outcome 6: 22.6%). Just over a quarter of outcome spending went to activities related to alternative pathways for girls including access to livelihoods opportunities (Outcome 3: 13.5%) and access to formal education (Outcome 2: 13.3%). The remaining outcome spending supported activities related to access to youth-friendly health services (Outcome 5: 9.0%), access to child protection systems (Outcome 4: 6.5%), and supportive laws and policy environment (Outcome 7: 6.4%).

In Figures 3-7, we look at outcome spending by country. We see a few key differences worth noting. For example, spending on Outcome 1 (SRHR) ranged from a high of 35.9% (India) to a low of 14.8% (Pakistan). Spending on Outcome 2 (Education) ranged from a high of 25.5% (Niger) to a low of 4% (Mali).
In India, we also see greater spending on Outcome 3 (Livelihoods) (18.4%) than most other countries. Pakistan had similar spending on Outcome 3 (18.7%). Spending in Mali also showed a significant emphasis on Outcome 6 (increased community social action) at 36%, the highest of all the MNCP countries. In Malawi, we see greater spending on Outcome 5 (access to youth-friendly health services) (14%) than in any other country. As a comparison, Mali and Pakistan both spent only about 2% on those activities. Niger spent half of their funds on Outcomes 1 and 2 (SRHR and Education). Their spending on education was higher than any other country. Spending in Pakistan included more for Outcome 3 (Livelihoods) (18.7%) than any other country and more on Outcome 7 (Supportive Laws and Policy Environment) than any country apart from Mali (13%).
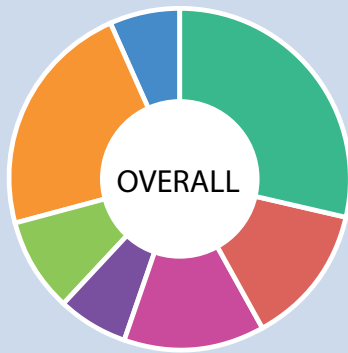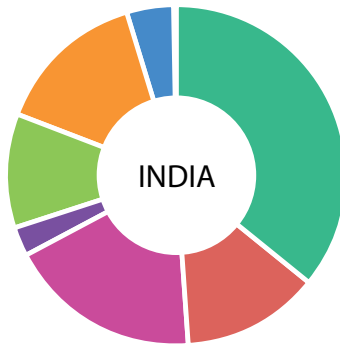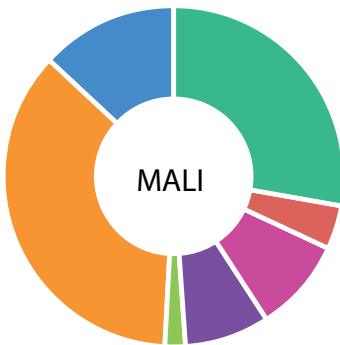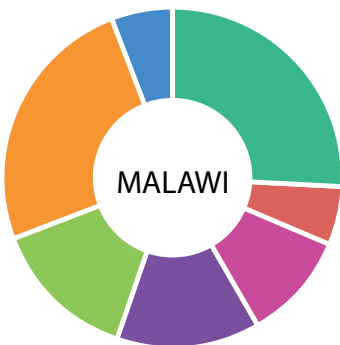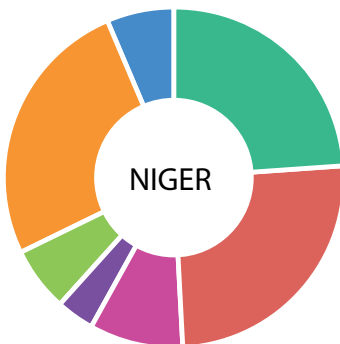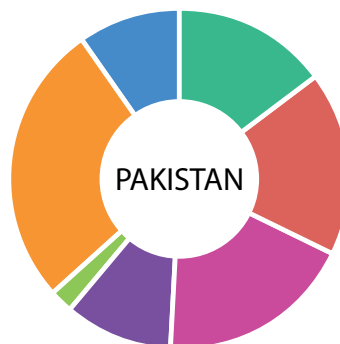
HOW WE USED THIS INFORMATION

Displaying how we spent funds by outcome area and comparing this distribution across countries enabled MTBA partners to engage in discussions about the essential elements of the MTBA package and commonalities in programmatic approaches across diverse settings. These costing analysis results also helped to demonstrate our belief that in tackling child marriage, context matters, and flexible programming is essential. For example, in Pakistan, we know from discussions with our program team that too much focus on SRHR information could be detrimental to making inroads with communities, and that the community-focused work needed to be positioned as more front and center. This was different from in India, where leading with SRHR content was viewed to be essential for helping to brand the program in terms of girls' health and rights. Another example is the higher spending on Outcome 4 (Child Protective Systems) in Malawi, which was explained by government's interest in and support of activities such as marriage withdrawal.

CONCLUSION

Costing data can be an extremely useful tool for observing how programs are implemented and track fidelity to design with regards to staff effort and program spending on activities. In programs like MNCP where the program is implemented in a diversity of contexts, costing analysis may highlight differences across countries that may explain differential results or may highlight key context differences that require slightly different approaches. Costing analyses can also give insights into whether a program provides high value for investment (e.g., how many girls did specific investments enable to avoid child marriage).

The costing data from MNCP provided us with an additional way to view the program and information to help us interpret what we found in other datasets (e.g. evaluation reports).

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