

# Recommendations for Developing Commitments on Financing and Accountability for Nutrition



# Background

The World Bank global **Investment Framework for Nutrition 2024** identified US\$128 billion in additional financing required in the coming 10 years – or \$13 billion per year – to scale up nutrition interventions, which translates to \$13 per pregnant woman and \$17 per child under 5 years of age on average.<sup>1</sup> Yet, investment in nutrition offers unparalleled returns. Every \$1 invested in addressing undernutrition yields \$23 in returns, generating \$2.4 trillion in economic benefits. These investments can avert 6.2 million deaths in children under 5 and 980,000 stillbirths and save children from the consequences of malnutrition in different forms, including averting 27 million additional stunting cases.<sup>2</sup>

The global trend in development assistance to nutrition since 2020 has stagnated at around US\$1.60 billion per year.<sup>3</sup> Development assistance disbursement has increased its focus on child wasting, growing by 15% between 2015-2022, – mostly from humanitarian assistance – while financing for stunting, anaemia and exclusive breastfeeding, mostly from non-humanitarian assistance, has declined.<sup>4</sup> It is important for humanitarian assistance financing to have longer-term, more flexible and more anticipatory financing modalities.<sup>5</sup> Projections indicate only a marginal increase in development assistance disbursements for nutrition, translating to less than a \$0.1 billion increase per year from the 2025 baseline level of \$1.9 billion.<sup>6</sup> This situation warrants more strategic leveraging and allocation of resources as well as accountability mechanisms to maximize investment impacts.

A multisectoral focus to address the different forms of malnutrition along with broader system strengthening is crucial to drive sustainability and support long-term resilience. With competing global development priorities, institutional capacities to maintain available resources and improve efficiency and effectiveness in spending are critical. Rapidly changing nutrition challenges, including the rise of overweight/obesity and diet-related non-communicable disease burdens, and the climate-nutrition syndemic, also necessitate institutional capacities and multisectoral gender-transformative investments. These should have a focus on prevention and be aligned with climate change mitigation and adaptation goals to continue to address evolving needs. While building on established knowledge and good practices, new and bold ideas and initiatives are also needed; for example, pooling financial resources and instruments; leveraging untapped sectoral investments; boosting private sector investments; and making the most of existing resources through nutrition integration in other sectors with a focus on co-benefits.

Finally, accountability is key to maximizing investment returns and minimizing the negative impacts of development financing on the people we serve. While the Global Nutrition Report's Nutrition Accountability Framework has been instrumental for monitoring progress against N4G commitments, each commitment-making entity needs to establish and utilize an internal accountability system that can link financial performance with programmatic data to drive results on the ground.

This paper presents the rationale for placing nutrition financing and accountability at the heart of the N4G process as well as opportunities and actions that can maximize the impacts of investments.

<sup>1</sup> Shekar, M., et al. (eds.) . Human Development Perspectives series, World Bank, Washington, DC, 2024.

<sup>2</sup> A similar scale-up can avert 144 million additional cases of maternal anaemia with the benefit-cost ratio of 1:10, and in the case of breastfeeding, would result in 85 million more babies being exclusively breastfed, a return on investment of 1:44 (Investment Framework 2024).

<sup>3</sup> This includes assistance made by bilateral/multilateral development partners as well as philanthropic organizations captured in the Organisation for Economic Co-operation and Development's Creditor Reporting System.

<sup>4</sup> Andridge, C. et al., , Results for Development, 2024, <<https://r4d.org/resources/tracking-aid-wha-nutrition-targets-global-spending-roadmap-better-data/>>.

<sup>5</sup> Rockefeller Foundation, , Rockefeller, April 2023, <<https://www.rockefellerfoundation.org/wp-content/uploads/2023/04/Anticipate-and-Localize-Leveraging-Humanitarian-Funding-to-Create-More-Sustainable-Food-Systems-Final.pdf>>.

<sup>6</sup> Shekar, M., et al. (eds.), . Human Development Perspectives series, World Bank, Washington, DC, 2024.





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# Opportunities for N4G Paris

**OPPORTUNITY 1. Bringing together multiple types of funding behind country-led plans and priorities to drive impactful and sustainable financing for nutrition:** Strategic pooling, blending or co-financing modalities through well-coordinated country-led processes will play a pivotal role in improving efficiency, distributional impacts, equity and sustainability of nutrition financing, guided by latest evidence and shared metrics of success.

- 1.1 Domestic resource allocation and multisectoral accountability** is the main path towards sustainable financing where nutrition-relevant spending is made visible in national budgeting processes and both financiers and implementers are held accountable for results – a process collectively called “nutrition-responsive public financial management”.
- 1.2 Concessional financing**, such as the World Bank’s International Bank for Reconstruction/International Development Association and loans and credits from other multilateral development banks/ international financial institutions support not only the scale-up of nutrition interventions, but also institutional and system strengthening for sustainable financing. Strong civil society engagement can stimulate country demand for concessional finance for nutrition and enhance accountability.
- 1.3 Catalytic financing** from development partners and philanthropies can be deployed in a coordinated manner to support domestic and large-scale concessional financing and bring in innovation from both public and private sectors in a way that can multiply the impacts of each one’s contribution.

**OPPORTUNITY 2. Enhanced private sector investments and accountability for nutrition improvement:** Provided they follow sustainable and ethical practices, respecting the N4G Principles of Engagement as well as international and national regulations, the private sector can play a critical role in improving nutrition, strengthening its workforce and building human capital. In maximizing investment returns on nutrition and doing no harm, coherent policy measures are crucial, building upon a legal ground of the right to health and adequate food.

- 2.1 State role and investment in regulatory and fiscal policies** as well as consumer demand generation are critical to leverage private sector investments in light of the right to health and adequate food.
- 2.2 Market incentives**, such as trade financing and guarantees, can stimulate private sector investments in essential nutrition commodities and healthier foods, including incentives for the local private sector to increase availability and affordability of healthy and sustainable diets, while disincentivizing harmful practices.
- 2.3 Responsible private sector investments** in healthier and more sustainable diets (e.g., food fortification, product reformulation and local food systems strengthening) can be translated to financial commitments where private sector entities are held accountable to nutrition improvement and a 'do-no-harm' policy.
- 2.4 Private sector asset investments**, such as Environmental, Social and Governance (ESG) investments, can be geared towards improved nutrition to strengthen future workforce productivity, similar to the approach with climate investment initiatives.

**OPPORTUNITY 3. Seizing the opportunities of economic transition in countries with a high burden of malnutrition:** Countries transitioning to lower- or upper-middle-income status with high malnutrition burdens should take bold actions to shift from external funding to more sustainable domestic financing by leveraging existing sectoral investments and financing modalities to maximize efficiency and investment returns.

- 3.1 Leveraging sectoral investments and financing instruments is critical to expand resources** that can contribute to nutrition improvement. Opportunities exist in areas such as climate financing, repurposing of agrifood subsidies, Universal Health Coverage (UHC) financing and investment in social protection systems.
- 3.2 Strengthening subnational financing modalities and accountability** provides opportunities to increase volume and efficiency of financing for nutrition; for example, through fiscal transfer mechanisms to subnational levels, performance-based grants and allocative efficiency analyses to influence subnational budgets. Civil society organizations are important collaborators in enhancing subnational financing and accountability capacities.

**OPPORTUNITY 4. Maximizing impact through evidence-based prioritization, multisectoral nutrition integration and accountability:** Nutrition investment programmes and plans should prioritize highly cost-effective interventions in pregnancy and early childhood that have lifelong impacts on health, learning and earning abilities. Integrating nutrition objectives and accountability in relevant sectors can address the multiple drivers of malnutrition and generate better results across sectors (win-wins).

- 4.1 Targeting investments to support '1,000-day' nutrition services**, such as multiple micronutrient supplements for pregnant women and infant and young child feeding promotion (covering the 1,000 days from conception to the child's second birthday) have proven to yield high impacts. Financing to improve quality and coverage of such services delivered through primary health care platforms should be a priority.
- 4.2 Promoting nutrition integration in sectoral investments** can deliver co-benefits (win-win). A significant increase in nutrition results could be obtained without the need for an uplift in nutrition financing if all investments in relevant sectors and interventions (health, food and agriculture, social protection, gender, climate, economic development, etc.) could generate co-benefits for nutrition in addition to delivering on their own objectives.
- 4.3 Increasing long-term, predictable and flexible funding in fragile and crisis-affected contexts**, particularly for local actors to support implementation of multisector and multi-year programmes to prevent and manage malnutrition at scale, including last-mile delivery to the most vulnerable. Commitments should incentivize the private sector to invest and act responsibly in fragile contexts.
- 4.4 Adopting accountability mechanisms and 'do-no-harm' approaches** is important to drive fulfilment of N4G commitments and avoid the use of public funds to support investments that inadvertently generate a negative impact on nutrition. Screening investments for potential negative impact and adopting a 'do-no-harm' policy, for example, can be powerful ways to manage such risks. To allow this, a portion of N4G (and other) commitments should be dedicated to accountability.





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## Call to action

**ACTION AREA 1. Formulate SMART (specific, measurable, achievable, relevant, time-bound) financial commitments by linking different financial resources and instruments for maximum investment returns and sustainability**

**KEY ACTION 1.1: Formulate SMART financial commitments that contribute to strategically packaged nutrition investment programmes and plans to support the scale-up of high-impact nutrition interventions** (e.g., International Development Association and other multilateral development banks/international financial institutions), by pooling or aligning resources, including catalytic grants, concessional finances, domestic resources and private sector financing.

**KEY ACTION 1.2: Formulate long-term, predictable and flexible financing commitments for fragile and crisis-affected contexts** to build resilient systems, enable early response and address both acute and chronic crises.

**KEY ACTION 1.3: Translate responsible and impactful private sector investments to financial commitments** with transparent information disclosure, adoption of do-no-harm standards and compliance with the N4G Principles of Engagement.

**ACTION AREA 2. Commit to investing in evidence-based nutrition interventions and supporting nutrition integration to maximize impact from available resources**

**KEY ACTION 2.1: Formulate strategically packaged programme and financial commitments to intensify the scale-up of high-impact cost-effective 1,000-day services**, by adopting robust evidence-driven prioritization processes using the latest cost-effectiveness and return on investment analyses as the best way to boost the chances of achieving the Sustainable Development Goal nutrition targets.

**KEY ACTION 2.2: Formulate strategically packaged programme and financial commitments to support multisectoral approaches where nutrition objectives are integrated into sectoral investments, programmes and services** and outcomes are monitored, contributing to nutritional well-being, especially for women and young children.

**KEY ACTION 2.3: Prioritize interventions and delivery platforms based on local contexts** through subnational allocative efficiency and budget analyses to ensure that resources are optimized and well-targeted to priority interventions, platforms and population groups, particularly in most vulnerable and under-served areas, to achieve the greatest impact.

**ACTION AREA 3. Support financial commitments with a package of policy commitments to build institutional capacities for nutrition financing and accountability**

**KEY ACTION 3.1: Strengthen institutional capacities in nutrition planning and budgeting** through a nutrition costed plan, integration of nutrition in sectoral investment plans and budgets, strategic pooling and allocation of resources, and expenditure tracking, evaluation and course correction. Citizens and civil society should be empowered and fully engaged as part of a transparent process.

**KEY ACTION 3.2: Establish financing targets for nutrition** based on a policy framework with clear objectives to improve the nutrition outcomes of target beneficiaries. In particular, target-setting by regional bodies can support country initiatives.

**KEY ACTION 3.3: Develop and adequately resource accountability mechanisms**, which can include nutrition-responsive financial information systems linked to results data to inform planning, budgeting, execution and further improvements in both public and private sectors. It is essential that a portion of each financial N4G commitment is dedicated to accountability to ensure that pledges are followed through and reported on. This, in turn, allows the use of the Nutrition Accountability Framework to drive impactful implementation of N4G commitments. The accountability processes should actively incorporate civil society partners and platforms at all levels.

**KEY ACTION 3.4: Formulate a policy commitment on the 'do-no-harm' approach** by adopting a mechanism to screen relevant investments and manage risks by avoiding certain investments, altering the investment or adopting complementary measures to eliminate or minimize risks.



# Examples of commitments

CONTEXT/ACTOR	COMMITMENT	SPECIFIC ACTION
<b>COMMITMENT AREA 1.1</b>		
<b>Financial commitments to nutrition investment programmes and plans</b>		
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> </ul>	<b>Invest [\$XX] in nutrition policies, programmes and services across sectors according to a national costed nutrition plan</b> [every year up to 2030 or a single amount by 2030]	Estimate possible allocation of national and subnational budgets to nutrition interventions identified in a national costed nutrition plan for each sector and aggregate them to form a total financial commitment
<b>National/Global</b> <ul style="list-style-type: none"> <li>Development partners</li> <li>Civil society organizations/ academia</li> <li>Private sector/investors</li> </ul>	<b>Invest [\$XX] in nutrition policies, programmes and interventions to support national, regional and global priorities and maximize investment returns</b> [every year up to 2030 or a single amount by 2030]	Engage in national prioritization processes and determine allocation of resources to maximize investment returns
<b>National/Global</b> <ul style="list-style-type: none"> <li>Governments</li> <li>Development partners</li> <li>Private investors</li> </ul>	<b>Establish pooled/co-financing mechanisms to enhance the effectiveness of donor investments at the national level</b> [by 2026]	Establish national level government and donor pooled/co-financing arrangements to fund the scale-up of nutrition interventions
<b>National/Global</b> <ul style="list-style-type: none"> <li>Government</li> <li>Development partners</li> <li>Private investors</li> </ul>	<b>Invest [\$XX] in catalytic/pooled/co-financing mechanisms</b> [every year or a single amount by 2030]	Make financial and in-kind contributions to catalytic/pooled/co-financing mechanisms to support financial investment programmes and plans
<b>National/Global</b> <ul style="list-style-type: none"> <li>Government</li> <li>Development partners</li> <li>Civil society organizations</li> <li>Private investors</li> </ul>	<b>Invest [\$XX] in catalytic/pooled/co-financing mechanisms for strategically packaged investments</b> [every year or a single amount by 2030]	Make financial and in-kind contributions to catalytic/pooled/co-financing mechanisms to support financial investment programmes and plans
<b>COMMITMENT AREA 1.2</b>		
<b>Responsible and impactful financial commitments by private sector</b>		
<b>National/Global</b> <ul style="list-style-type: none"> <li>Governments</li> <li>Development partners</li> <li>Private investors</li> </ul>	<b>Invest [\$XX] worth of financial instruments and market incentives to stimulate private sector engagement in nutrition commodities and healthier and more sustainable food systems</b> [every year up to 2030 or a single amount by 2030]	Catalyse private sector asset investments to encourage investments that support production, trading and distribution of nutrition commodities and healthier and sustainably produced foods
<b>National/Global</b> <ul style="list-style-type: none"> <li>Governments</li> <li>Development partners</li> <li>Private sector/investors</li> </ul>	<b>Invest [\$XX] in initiatives to scale up commercial food fortification and bio fortification of staple foods</b> [every year up to 2030 or a single amount by 2030]	[Public sector] Allocate and spend budget to scale up such interventions (e.g., capacity building, research and development, standard setting, quality inspection, infrastructure, among others)
	<b>Invest [\$XX] in initiatives to support strengthening local food systems and climate resilient crop production</b> [every year up to 2030 or a single amount by 2030]	[Private sector] Develop and implement company investment plans on such activities
<b>National/Global</b> <ul style="list-style-type: none"> <li>Private sector/investors</li> <li>Governments</li> <li>Development partners</li> <li>Civil society organizations/ academia</li> </ul>	<b>Invest [\$XX] in evidence-based product reformulation initiatives to reduce the levels of sugar, sodium and unhealthy fats in food/ beverage products</b> [by 2028]	[Public sector] Allocate and spend budget to develop and implement nutrient profiling to inform product reformulation initiatives
		[Private sector] Develop and implement a company investment plan on product reformulation in accordance with nutrient profiling standards
<b>National/Global/Regional</b> <ul style="list-style-type: none"> <li>Governments</li> <li>Development partners</li> <li>Private sector/investors</li> </ul>	<b>Invest [\$XX] in a collaborative investment plan to expand global or regional availability of essential and high-impact nutrition commodities</b> [every year up to 2028 or a single amount by 2028]	Develop and allocate budgets to an investment plan to strengthen the supply chain (production and distribution) of essential and high-impact nutrition commodities, such as multiple micronutrient supplements and small-quantity lipid-based nutrient supplements



CONTEXT/ACTOR	COMMITMENT	SPECIFIC ACTION
<b>COMMITMENT AREA 2.1</b>		
<b>Commitments to adequately finance priority, cost-effective 1,000-day services</b>		
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations</li> </ul>	<b>Commitments to prioritize and adequately finance the scale-up of high-impact, cost-effective nutrition interventions targeting the first 1,000 days to [XX \$] [by 2030].</b>	Conduct country-specific evidence-based prioritization of 1,000-day nutrition services, estimate costs required for scale-up, and develop an investment plan (which could be linked to a catalytic/pooled/co-financing mechanism under Key Action 1.1)
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations</li> </ul>	<b>Implement strategic financing instruments for high-impact preventative nutrition interventions [by 2027]</b>	Introduce strategic financing instruments and incentives targeting high-impact preventative nutrition interventions (e.g., results-based financing, strategic purchasing)
<b>COMMITMENT AREA 2.2</b>		
<b>Commitments to integrating nutrition objectives in sectoral investments</b>		
<b>National/Subnational/Global</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations</li> </ul>	<b>Embed nutrition policy priorities in other sectoral investment plans [by 2026]</b>	Introduce nutrition policy objectives in other sector investment plans
<b>National/Subnational/Global</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations</li> </ul>	<b>Incorporate nutrition in existing sectoral financial instruments [by 2030]</b>	Identify entry points and leverage existing sectoral financial instruments for nutrition outcomes (e.g., climate financing, universal health coverage financing, repurposing of agrifood subsidies, social safety net investment designs)
<b>COMMITMENT AREA 2.3</b>		
<b>Commitments to prioritizing investments based on local contexts</b>		
<b>Subnational</b> <ul style="list-style-type: none"> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations/ academia</li> </ul>	<b>Conduct budget optimization analyses at subnational levels [by 2026]</b>	Introduce allocative efficiency analyses at subnational levels (e.g., Optima Nutrition) as well as cross-sectoral resource allocation mechanisms (e.g., formulae) to promote investments in high priority interventions across subnational geographies
<b>Subnational</b> <ul style="list-style-type: none"> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations</li> </ul>	<b>Increase use of decentralized resources for high-impact nutrition interventions [by XX%] [by 2030]</b>	Integrate nutrition in relevant intergovernmental fiscal transfers and monitor related expenditure vis-a-vis subnational targets
<b>COMMITMENT AREA 3.1</b>		
<b>Commitments to institutional strengthening for nutrition planning and budgeting</b>		
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations</li> </ul>	<b>Develop and adopt evidence-based costed multisectoral nutrition plans at national and subnational levels [by 2026]</b>	Create, cost and implement evidence-based multisectoral nutrition plans at national and subnational levels
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations/ academia</li> </ul>	<b>Conduct economic and budget analyses to optimize budget allocation to nutrition [by 2026]</b>	Conduct analyses to inform budget prioritization and allocation (e.g., costs of inaction estimates, nutrition public expenditure reviews, Optima Nutrition allocative efficiency analysis) to establish baselines, understand efficiency and distributional impacts of nutrition resources, and identify institutional strengthening opportunities
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> <li>Development partners</li> <li>Civil society organizations</li> </ul>	<b>Align sectoral budget allocations and expenditures with the priorities of national and subnational nutrition plans [by 2027]</b>	Issue a budget circular to mandate all sectors to reflect priorities of national and subnational nutrition plans in their budget



CONTEXT/ACTOR	COMMITMENT	SPECIFIC ACTION
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National governments</li> <li>Subnational governments</li> </ul>	<b>Establish a continuous nutrition-responsive budgeting and tracking system across all sectors</b> [by 2027] (Links to 3.3)	Identify nutrition budget items, develop a nutrition coding or tagging system, and incorporate them in an existing financial management information system, followed by capacity building at national and subnational levels
<b>Global/National</b> <ul style="list-style-type: none"> <li>Development partners</li> <li>Civil society organizations/ academia</li> <li>Private sector/investors</li> </ul>	<b>Establish an internal nutrition resource allocation and accountability system</b> [by 2026] (Links to 3.3)	Identify nutrition budget items and incorporate a nutrition coding or tagging system in an existing internal accounting system and develop a reporting and accountability mechanism
<b>COMMITMENT AREA 3.2</b> <b>Commitments to setting financing targets for nutrition</b>		
<b>Global/Regional/ National/Subnational</b> <ul style="list-style-type: none"> <li>Regional bodies</li> <li>All commitment-making entities</li> </ul>	<b>Adopt a nutrition investment policy framework with clear programmatic and financial targets</b> [by 2028]	Develop a nutrition investment policy framework accompanied by clear programmatic and financial targets  For regional bodies, promote adoption/ alignment with national/subnational targets
<b>COMMITMENT AREA 3.3</b> <b>Policy commitments to developing and adequately resourcing nutrition accountability systems</b>		
<b>National/Subnational</b> <ul style="list-style-type: none"> <li>National government</li> <li>Subnational government</li> </ul>	<b>Adequately finance a nutrition-responsive budgeting and tracking system to strengthen accountability across sectors</b> [every year up to 2030]	Estimate how much is required to establish and run a nutrition-responsive budgeting and tracking system and include a sufficient allocation in budgets
	<b>Continuously utilize a nutrition-responsive budgeting and tracking system to strengthen accountability across sectors</b> [periodically up to 2030] (Links to 3.1)	Link a nutrition finance tracking system with programme coverage data and review progress, analyse progress and make course corrections from both programmatic and financial angles
<b>Global/National</b> <ul style="list-style-type: none"> <li>Development partners</li> <li>Civil society organizations/ academia</li> <li>Private sector/investors</li> </ul>	<b>Adequately finance an internal nutrition resource allocation and accountability system to strengthen accountability across sectors</b> [every year up to 2030]	Estimate how much is required to establish and run an internal nutrition resource allocation and accountability system and include a sufficient allocation in budgets
	<b>Continuously utilize an internal nutrition resource allocation and accountability system to strengthen investment strategies and impacts</b> [periodically up to 2030] (Links to 3.1)	Link an internal nutrition resource allocation and tracking system with outcome data, analyse progress, make course corrections and use the information for reporting and accountability
<b>COMMITMENT AREA 3.4</b> <b>Policy commitments to the 'do-no-harm' approach</b>		
<b>Global/National</b> <ul style="list-style-type: none"> <li>Private sector/investors</li> </ul>	<b>Adopt a responsible nutrition investment policy</b> [by 2027]	Adopt a responsible nutrition investment policy and implementation process to ensure transparent, evidence-based and do-no-harm-based private investments in nutrition
<b>Global/National</b> <ul style="list-style-type: none"> <li>Governments</li> <li>Development partners</li> <li>Civil society organizations/ academia</li> <li>Private sector/investors</li> </ul>	<b>Adopt a screening process for responsible nutrition investment</b> [by 2027]	Adopt a process of screening nutrition investments to avoid or minimize risks against transparent, evidence-based and do-no-harm-based investments

# ANNEX 1 – COMPOSITION OF THE WORKING GROUP

## Co-moderators:

Kyoko Shibata Okamura (World Bank) and Saul Guerrero Oteyza (UNICEF)

## Members:

Tom Bui (Global Affairs Canada), Patricia Yoboue N’Goran-Theckly (Republic of Côte d’Ivoire), Léa Gebuhrer (Government of France), Perrine Geniez (Government of France), Theresa Herbold (Government of Germany), Natsumi Chiba, Junko Kusaki, and Akinobu Sanada (Government of Japan), Alba Rodríguez Díaz (Government of Spain), Leo Ehrnrooth (Government of the United Kingdom), Rebekah Pinto, Dani Advani and Bryant Renaud (Government of the United States), Helena Guarín (European Commission), Namukolo Covic (CGIAR), Beatrice Ekesa (International Fund for Agricultural Development), Jean Sebastien Kouassi (World Food Programme), Margherita Dacquino (Action Against Hunger), Manka’ah Yvonne (International Rescue Committee), Charlotte Martineau and Dylan Walters (Nutrition International), Callum Northcote (Save the Children), Chris Leather (N4D), Barbara Reh binder (SUN Civil Society Network), Kedar Mankad (Bill & Melinda Gates Foundation), Jack Clift (Eleanor Crook Foundation), Anna Hakobyan (Children’s Investment Fund Foundation), Blessing Akpan (Inyene Agro Processing Factory Ltd), Julien Benoist (Groupe Nutriset), Efi Chatzinikolaou (Access To Nutrition Initiative), Shibani Ghosh and Giacomo Zanella (Global Nutrition Report), Irina Zodrow and Joshua Levens (SUN Secretariat); Chiara Dell’Aira and Anne Marie Provo (World Bank), and Federica Margini (UNICEF).

## Notes and references

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Edited by Julia D'Aloisio. Design implemented by Nona Reuter (UNICEF).

Contact N4G Paris Summit  
[n4g.dgm-dag-huma@diplomatie.gouv.fr](mailto:n4g.dgm-dag-huma@diplomatie.gouv.fr)