

Making accountability count



What the 2026 Global Nutrition Report reveals about bridging the gap between commitments and delivery

Making commitments is an important first step, but commitments alone do not improve nutrition outcomes. Despite advances in accountability frameworks and monitoring systems, a gap remains between commitments on paper and progress in practice. Stronger governance, more aligned financing and greater focus on delivery, particularly as climate-related shocks place growing pressure on food and health systems, can help drive transformation.

Over the past decade, nutrition accountability efforts have become more structured and sophisticated. Governments, donors, civil society organisations, multilateral institutions and private-sector actors have made extensive commitments to improving nutrition, supported by stronger monitoring frameworks, clearer targets and greater transparency around progress.

Commitments have also grown in scope to reflect the interconnected nature of food systems, health systems, climate change and development. This evolution in procedural accountability has strengthened transparency and improved commitment tracking across a growing range of actors and policy domains. Even so, progress has been uneven as structural barriers to delivering substantive results persist.

Addressing the structural challenges that stymie impact is urgent. Climate-related shocks, growing demands on food and health systems and tightening financing environments are placing additional strain on stretched systems. Ensuring commitments translate into meaningful improvements for nutrition will require greater attention to substantive accountability to effectively strengthen how policies are coordinated, financed and delivered.



© SUN Movement

Barriers to making accountability count

To achieve substantive transformation, policymakers must address the structural barriers that drive a wedge between commitments and results. Institutional fragmentation, misaligned financing architectures and vertical disconnects between global ambitions and national capacity are persistent roots of the problem.

Fragmented governance

Nutrition outcomes depend on collaborative action and aligned investment across food systems, health systems, climate policy and

To achieve substantive transformation, the structural barriers that wedge a gap between commitments and results must be addressed.

From procedural to substantive accountability

Nutrition accountability efforts have become increasingly sophisticated. SMART (Specific, Measurable, Achievable, Relevant and Time-bound) commitments, monitoring frameworks, reporting systems and clearer assignment of responsibilities have strengthened **procedural accountability**—the extent to which commitments are clearly specified and thematically aligned—and improved transparency, with public tracking across actors and sectors.

These existing mechanisms remain concentrated on process and do not necessarily ensure impact. There must be a shift towards more **substantive accountability**—focused on how well commitment makers embed their commitments within the financial, institutional and policy frameworks that support implementation, withstand shocks and address structural inequities—to deliver sustained and equitable nutrition results. This means asking whether commitments are backed by secured financing, institutional capacity, coordination mechanisms and resilience planning to strengthen accountability for sustainable impact.

social protection programmes. Responsibilities often span institutions and sectors, making coordination essential. Governance fractures at these points of overlap, both horizontally across sectors and vertically from global to local levels.

Institutional fragmentation and siloed mandates make it difficult to align priorities, resources and implementation efforts around shared nutrition objectives. This is particularly damaging during periods of stress, such as a conflict or climatic event, and cross-cutting threats, such as antimicrobial resistance or zoonotic disease, which one ministry alone cannot manage.

Responding to complex challenges requires robust governance that links agriculture, environment and health sectors and social protection programmes. Fragmented structures mean commitments often lack the cross-sector mandates, financing or joint delivery mechanisms needed for impact.

Misaligned financing architecture

Financing plays a critical role in determining whether nutrition commitments can be implemented and sustained over time. However, many financing arrangements continue to favour short-term, project-based interventions while disincentivising long-term transformation. Emerging instruments like blended finance and development impact bonds remain marginal and are

complements to, not substitutes for, core public financing.

Short-term approaches can support important nutrition activities, are more easily measured and may demonstrate rapid results, but they are often less suited to the long-term, coordinated reforms needed to strengthen systems and improve resilience. Transformation requires sustained investment, cross-sector coordination and implementation over many years, but this can be difficult to align with funding cycles and may carry political risks.

Financing challenges extend beyond funding levels. **Existing incentives** fail to account for the hidden health and environmental costs associated with current food systems. Public subsidies can incentivise the production of goods that unfortunately raise these hidden costs. Commercial actors prioritising sales can negatively shape research agendas, lobby against public interest regulation and influence policy through funding relationships, institutional access and revolving-door ties with regulators.

Public subsidies and private investment can, without appropriate safeguards and alignment, perpetuate existing problems, while providing limited benefits for nutrition outcomes. As a result, these types of financing can become a barrier to both implementation and transformation, reinforcing institutional fragmentation.

Vertical disconnects and climate marginalisation

Nutrition and climate commitments are becoming more ambitious, with growing recognition of the links between food systems, health systems and climate change. However, as global commitments and goals become more substantive, they are not always matched by policies, budgets and implementation capacity to deliver results.

Nutrition is sometimes mentioned in climate plans, but is rarely linked to budgets, mandates or implementation systems. A [2025 analysis](#) of critical climate policy instruments found that only 2 percent of Nationally Determined Contributions (NDCs) and 16 percent of National Adaptation Plans (NAPs) included explicit resource mobilisation plans targeting nutrition, suggesting that nutrition enters climate policy more easily through adaptation planning, though inclusion remains limited.

Nutrition objectives must be better integrated across policies, budgets and implementation frameworks, with explicit nutrition indicators within climate planning and reporting, to ensure climate change adaptation and mitigation strategies can better deliver on healthy diets for all.

Bridging the gap between commitments and delivery

Substantive accountability can close the commitments-results gap by embedding financing, cross-sector coordination, climate alignment, resilience and equity within commitment design and delivery.

Moving beyond siloed commitments requires sustained political will, operational capacity and cross-sector action across food and health systems and climate policy. Equity also needs to become a design principle rather than a checkbox, emphasising community-led governance, participation and decision-making influence. Fiscal tools such as health taxes on specific foods and beverages can help account for their health costs while funding public health programmes. These strategies are hardest to sustain where fiscal constraints and weak implementation systems challenge delivery.

Policy recommendations for making accountability count

These actions should be considered in light of national and subnational context, including existing policy frameworks, institutional capacity and fiscal conditions.

Substantive transformation in practice

Substantive transformation occurs when commitments embed coordination, financing, climate alignment, resilience and equity directly into implementation rather than treating them as separate objectives. Whether institutionalising cross-sector action, designing for equity or redirecting capital, examples illustrate how countries and institutions are already applying these principles to strengthen delivery and improve accountability.

- [Ethiopia's Seqota Declaration](#) binds multiple ministries to a shared commitment to end child stunting, supported by an aligned, multisectoral financing mechanism.
- [Denmark's 2021 dietary guidelines](#) combined health and climate aims through binding public procurement standards, helping translate policy ambition into action.
- [Brazil's National Plan for Agroecology and Organic Production](#) incorporated family farming and local knowledge into government-supported food system planning, backed by dedicated budgets linking farms to school feeding programmes.

Strengthen governance and coordination



- **Establish governance structures**, such as food systems councils and One Health mandates, with shared accountability, formalised authority and clear mandates and indicators across ministries.
- **Integrate food systems and nutrition objectives more systematically** into climate planning and implementation, including national noncommunicable disease strategies, NDCs and NAPs and link nutrition and climate data.
- **Establish clear rules for transparent private-sector engagement**, including funding and participation disclosures, conflict-of-interest standards, limits on roles in high-risk public decision-making and independent compliance verification.

Empower communities and consumers



- **Promote demand-side strategies**, including dietary guidelines, waste reduction and food marketing and labelling regulations.
- **Expand social protection programmes** to safeguard healthy diets in times of shock.
- **Institutionalise community participation in governance mechanisms**, elevate local knowledge in decision-making and recognise community rights, including food sovereignty.
- **Create equity-sensitive financing facilities** to direct blended finance towards women, smallholder farmers and other groups disproportionately affected by nutrition and climate risks.

Mobilise and align financing



- **Repurpose the approximately US\$540 billion** in annual agricultural subsidies towards nutrition-sensitive and environmentally sustainable food systems, with just transition mechanisms.
- **Implement context-appropriate health taxes on specific foods and beverages** to internalise hidden costs, with compensatory measures to protect affordability for low-income households.
- **Use blended finance selectively** to support climate-resilient food systems and value chains as a complement to core public financing.

Strengthen data, monitoring and substantive accountability



- **Evolve platforms like the Nutrition Accountability Framework** to track integration of finance, climate, resilience and equity alongside SMART criteria.
- **Link funding decisions to evidence of deliverability**, including secured financing, cross-sector governance, delivery capacity, outcome data and resilience provisions, rather than inputs alone.
- **Strengthen disaggregated and locally relevant nutrition data systems**, including by gender and level of vulnerability, to support community-led accountability and course correction.

Learn more about the report

The [2026 Global Nutrition Report](#) sets out why protecting nutrition now depends on integrating food and health systems as climate shocks strain both at once. It introduces a new framework to guide coordinated action—linking governance, financing, operational capacity and data—to deliver healthy diets in a resilient and equitable way. This brief is [part of a series](#) that summarises and provides policy recommendations related to the report's findings.

