



# Conducting a Financial Gap Analysis of Multisectoral Nutrition Plans

To successfully advocate for funding for a multisectoral nutrition plan (MSNP), it is not only important to know how much the plan costs (i.e. its budget), but it is equally if not more important to identify the financial gaps of the plan. A financial gap analysis provides information for understanding the extent to which funds are allocated to and amongst the MSNP's strategic objectives and its results to implement the activities at the required scale to meet nutrition targets. The financial gap analysis is, therefore, a key tool for preparing [resource mobilisation events](#) and for planning and administering the financing to come.

Knowledge of the MSNP's financial gap will permit the government and its nutrition partners, including donors, to improve planning and prioritisation of key nutrition interventions, advocate for and support resource mobilisation for the plan and increase accountability for the implementation of the plan. As the current COVID-19 global pandemic or other global or national health/financial/political crises will likely exacerbate challenges in fundraising for nutrition, conducting a financial gap analysis in such times, combined with an assessment of the impact of prioritised and deprioritised interventions can be a powerful tool to maintain some momentum for nutrition spending in countries.

This **guideline** describes the framework needed to conduct the financial gap analysis of an MSNP, its use and its process, including brief instructions for using the MQSUN+ Financial Gap Analysis tool offered as an attachment to this guideline. The guideline and related tool are also applicable to subnational multisectoral plans, especially in well-decentralised countries.

## Definition and framework

The **financial gap is defined** as the MSNP costs minus the committed financing (includes funds committed but not yet available) from government and external stakeholders. For plans that are already in implementation, committed financing might also include funding already spent on the plan's activities.

Five key elements are crucial for completing a sound financial gap analysis:

**1. The multisectoral nutrition plan:** An MSNP with a common results framework developed and endorsed by the multi-stakeholder platform should be available. The MSNP should present strategic objectives, results and indicators, and it should further entail required operational details, such as the governance, coordination and management structure, responsibilities of the different actors, targets with timelines, target population, monitoring and evaluation (M&E) framework (often in a separate document) and other details (see the [SUN Checklist on the Criteria and Characteristics of 'Good' National Nutrition Plans](#)). Ideally, the MSNP's structure

should allow for its strategic objectives and/or results to clearly fall under the commonly used classification of either nutrition-specific, nutrition-sensitive or governance, as usually stakeholders want to see the plan's budget analysed according to that classification.

**2. The costing of the MSNP:** The costs should be presented annually for the duration of the plan and summarised by strategic objectives and results. The detailed costing of the plan per interventions or activities should be available in the plan's costing work file and should also include responsible actors and intended funding sources. To ensure strong buy-in amongst stakeholders and later use of the budget, the costing exercise must follow an inclusive, transparent and consensual process. Actors usually involved in sectoral planning efforts, including the Ministry of Finance and/or of Planning, can help ensure realistic estimates for costs, including by using results from previous SUN budget analyses. Once finalised, the costed MSNP should be endorsed at the highest decision-making level, such as the country SUN Steering Committee, with the participation of representatives from the involved ministries and partners.

**3. A team with the right mix of skills and expertise:** To ensure the quality of the financial gap analysis exercise, the makeup of the team leading the exercise is essential. The team should include members of the multi-stakeholder platform, members of the inter-ministerial Coordinating Committee (if possible), sectoral focal points or members of relevant ministries involved in nutrition, as well as a costing expert holding experience in financing and costing or public sector work plans. Ideally, as the financial gap analysis should be the last step of the costing of the MSNP, the costing expert for the financial analysis should be the same person who has led the costing of the plan. If a consultant/team of consultants led the drafting of the MSNP, it would also be indicated to have them involved in the analysis of the MSNP financial gaps.

**4. Government commitment:** The quality of the financial gap analysis of the MSNP will depend on the funding data available and the ease of access to that data. It is, therefore, important for the government to make available the personnel with access to the needed government budget data and to sensitise them to the importance of this task. On average, if the MSNP budget is completed and the government and other stakeholders are engaged and aligned behind the financial gap analysis process, the exercise can be done within a month. However, if stakeholders' engagement has to be secured first, then the exercise can take three months or longer.

**5. Partners' commitment:** Since nutrition-related interventions in SUN countries are often funded by external donors, securing the commitment of partners and donors involved in nutrition-related activities in-country to the financial gap analysis exercise is essential. Engaging partners and donors in the drafting of the plan and subsequently to the costing of the plan will help keep them engaged and informed and can help prepare them to share funding data when the time comes to complete the financial gap analysis exercise.

## How to use the financial gap analysis results

With the financial gap analysis report, the government and nutrition stakeholders will be able to:

**1. Improve planning and prioritisation:** The gap analysis can be used to improve planning for the vital nutrition interventions since it provides knowledge of available financing. It also helps to prioritise interventions against realistically available financing or financing gaps. The gap analysis offers information on the financial coverage for the period of the plan. Information on the financing gap can also aid in facilitating discussions between the government, donors and partners, and to re-evaluate planned financing.

**2. Advocate and support resource mobilisation:** This detailed analysis of the financial gap will permit the government and nutrition partners to know the extent to which the MSNP is financed—or under-financed, making it easier to prepare for and to manage the financial resource mobilisation. It is helpful to ensure that efforts are well focused on the needs and priorities within the underfunded nutrition objectives or results. It also helps to shape and target efforts to address the most suitable funding opportunities for the identified

priorities. Many times, donors have to make a case internally to fund specific projects/endeavours. A costed MSNP with a financial gap analysis is a tremendous tool to support these internal cases.

**3. Increase accountability:** In this analysis, the planned commitments are summarised to provide the basis for monitoring disbursements and expenditures to determine whether commitments were adhered to and whether funding was used, thereby increasing the accountability of the responsible authorities to implement as planned. Ideally, a financial tracking system for the nutrition plan should be put in place to follow up on commitments made and realised and actual expenditures. This system should allow frequent updates of the financial gap analysis exercise throughout the implementation of the plan and should be built on tools and analyses that are routinely used/done, like the SUN budget analysis.

## The process of conducting a financial gap analysis

The process for conducting a financial gap analysis should involve all actors holding responsibility for or interested in funding the implementation of the MSNP and should be participatory and transparent. It should include the following steps:

- |                         |                            |
|-------------------------|----------------------------|
| 1. Launch workshop      | 4. Data entry and analysis |
| 2. Documentation review | 5. Validation workshop     |
| 3. Data collection      | 6. Final report            |

### 1. Launch workshop<sup>1</sup>

The financial gap analysis team should organise a one-day workshop to introduce the exercise to all relevant stakeholders. **The objective** of the workshop is to launch the process, ensure early involvement and provide orientation to all involved. The workshop will present and discuss the financial gap analysis objectives; its methodology, work plan and timeline; and inputs required from relevant stakeholders. If the financial gap analysis exercise is included in the MSNP costing exercise, then the financial gap analysis must be included in the agenda of the launch of the costing of the plan.

#### Organisation of the workshop

Representatives of the nutrition *multi-stakeholder platform* or *Coordination Committee for Nutrition* should chair the workshop. As per country context, that could be the country SUN Steering Committee supported by the country SUN Secretariat. The dedicated *Financial Gap Analysis team* should be responsible for organising and moderating the workshop, presenting the content and facilitating the discussions. The workshop *participants* should include planners and decision-makers, nutrition focal points from line ministries/sectors and other stakeholders that are expected to provide/advocate for funding for the plan. These other stakeholders should be identified in the MSNP and depend on the country context. They could include development partners (UN and donors present in-country), nongovernmental organisations or civil society organisations, and the private sector, as per their roles in implementation.

This early involvement is important to build partners' trust/buy-in and a clear understanding of the roles and responsibilities and required inputs over the process. Close collaboration throughout the process for gathering detailed information on actual and planned contributions in a timely manner is the basis for completing the gap analysis successfully.

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<sup>1</sup> When face-to-face workshops are not possible, the general consultative process can still be performed at a distance, provided that participants' internet access allows such virtual meetings.

## Content of the workshop

Following the official opening of the workshop, a short update on the status of the MSNP's implementation, if applicable, should be presented. The focus of the workshop is to present the gap analysis objectives and rationale; it should therefore elaborate on the importance of knowing the funding status for improved planning as well as to advocate and mobilise resources to fill gaps. The workshop will present some key facts about why it is important to advocate for funding. Most importantly, it will present the methodology applied to generate details of the planned and actual contributions against the MSNP costs, data collection methods and other details to calculate the gap. Further, it will discuss the inputs required from the various actors over the process, envisaged timelines and steps.

The workshop should also provide space to discuss each actor's opinions on the actual financial status, bottlenecks and opportunities to leverage resources and highlight where the gap analysis results could eventually help improve the process of accessing resources. In this regard, the workshop should also seek participants' inputs on what their priorities and expectations are, what kind of information might not yet clearly come out of the existing costing, or key information they would like to see highlighted around financial resources for nutrition.

The workshop should end by presenting the expected next steps and timeline, from data collection until completion of the financial gap analysis, and the actors in charge.

A simple illustrative outline of a launch workshop is attached as [Annex 1](#).

## 2. Documentation review

The second step of the financial gap analysis is to review documents relevant to the financial gap estimation. Compiling and analysing this information will require face-to-face meetings and in-depth discussions with representatives and focal points for nutrition, planning and budgeting.

The documentation review can include, but is not limited to (see Information Requirements, [Annex 2](#)):

- The multisectoral nutrition plan and its cost estimates, including supportive material or documents that helped to generate the costs of the plan. The team should also ensure that the costing of the plan disaggregates nutrition-specific, nutrition-sensitive and governance costs. If not, the financial gap analysis team should work to classify strategic objectives, results and/or interventions as either nutrition-specific, nutrition-sensitive or governance to allow for that analysis.
- Past estimates of costs, disbursements, expenditures or utilisation rates over time, if available, and financial tracking information or reports, such as the SUN budget analysis for nutrition.
- Ministries' nutrition financing situation, current and planned annual national and subnational budgets, and government's long-term/recurrent budget allocations and development budgets as well as expenditures. This might require intensive interactions and follow-up.
- Any information on partners' actual and planned commitments, their expenditures, if relevant, and their strategic plans. Strategic plans are important as they could indicate partners' future priorities and give a good understanding of their budget cycles. This information might not be easily available but should be discussed with all partners who could then share that information, as possible, over the process.

It is crucial to maximise the use of the above-listed information to ensure that there is no duplication during the data collection step. This will help focus the interviews on key information that is not yet available.

### 3. Data collection of financing commitments

Based on the results of the documentation review and the priorities discussed during the launch workshop, the financial gap analysis team should identify the key missing information required to assess the MSNP funding gap and produce a report that includes the key information identified during the launch to support the MSNP resource mobilisation. The team might need to collect missing data from both the government and partners:

- **Government:** When the government's planned contribution to the MSNP (disaggregated by government bodies such as sectoral ministries) is not available, this information will need to be collected. This includes the annual commitments from the government's different bodies to implement the activities under its responsibility. The planned contributions should be presented by strategic objectives and results. If different government bodies are contributing to one strategic objective or one result, they should be disaggregated at that level accordingly.
- **Partners:** When partners' planned contributions to MSNP are not available, this information will need to be collected. This includes contributions from development partners, nongovernmental organisations, foundations or philanthropists, the private sector, and other actors as relevant. The commitments should be presented by year, strategic objective, results and responsible partner.<sup>2</sup>

Data can be collected indirectly by sharing a data collection form ([Annex 3](#)) with simple instructions with all relevant stakeholders (government and partners). The data collection form should document information on the government and partners' actual and planned contributions to each strategic objective and respective results with annual breakdowns. If some information is already available, the form could be pre-populated for the stakeholders' validation and further completion. It is, however, important that the team follows up with the stakeholders through in-person and telephone interviews to obtain and validate the information.

Data can also be directly collected by entering data gathered from face-to-face meetings, using the questionnaire checklist ([Annex 4](#)), in the data collection form. All data collected should be disaggregated as nutrition-specific, nutrition-sensitive or governance costs.

Since it is not always easy to get partners to share their funding information, it is important to build some flexibility in the timeline of the data collection stage for the gap analysis to be as complete as possible.

### 4. Data entry and analysis

The financial gap analysis team will use the filled data collection forms to enter actual and planned contributions from the government and partners into an Excel-based processing tool like the Financial Gap Analysis for Nutrition tool, provided as a separate file, and produce the results of the exercise. [Annex 6](#) provides a detailed overview of the tool's structure and worksheets. The tool has worksheets for entering the planned costs of the MSNP by strategic objective and results/indicators, and the government's and partner's actual (including expenditures) and planned contributions. The tool automatically calculates the annual and overall financial gaps by strategic objective and result and the percentage of resources financed by the

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<sup>2</sup> The MSNP should present the actors supporting its implementation and a summary of planned costs for each funding source and intended contributions such as government recurrent contributions from budgets and partner contributions. This could include a presentation of the different ministries' contributions, such as the Ministry of Health, Agriculture, Social Protection, Water and Sanitation, and the responsibilities and costs falling on the crosscutting authorities, such as the Ministry of Finance or the Ministry of Planning. Partners should include donors (e.g. Foreign, Commonwealth & Development Office, European Union, US Agency for International Development, World Bank, and others, as presented at the MSNP), UN organisations (e.g. the Food and Agriculture Organization, United Nations Children's Fund, World Food Programme, World Health Organization), and other international organisations, foundations and philanthropists or private-sector partners.

government versus partners. It also analyses the MSNP costs and gaps as nutrition-specific, nutrition-sensitive or governance.

During the data analysis stage, the team should address specific areas of interest that the participants noted during the launch workshop. A more in-depth examination of the results could be done with a subset of the multisectoral platform or a group of key subject matter specialists. As part of this deeper analysis, it is important to identify main or priority gaps, calculating the financing status of the essential and priority results, and compare them to trends or opportunities for financing where possible. It might also be useful to highlight some of the consequences if identified key interventions remain seriously underfunded (e.g. missing a political commitment or stalling the implementation of complementary actions).

## 5. Validation workshop

Before finalising the results of the financial gap analysis exercise, it is essential to hold a validation workshop with all implicated stakeholders. Ideally, the gap analysis and the MSNP costs should be validated together.

**Objective of the validation workshop:** The objective of the validation workshop is to present the results of the analysis to the government and other stakeholders for their review, feedback and consensus before finalising the results for the government's endorsement. This is an essential step to ensure country ownership and to verify that results are of quality, consistent, realistic and correct.

**Workshop preparation and organisation:** The validation workshop should be similarly planned and organised as the launch workshop, with the same participants. For the validation workshop to be as successful as possible, the financial gap analysis team should, however, share the results and presentation of these results with the subset of the multi-stakeholder platform closely involved in the exercise for a first round of feedback ahead of the workshop and buy-in. This should preferably be done through a small roundtable meeting, but circulation and feedback via email is an option, if this is not possible.

**Content:** After a brief reminder of the gap analysis's methodology and challenges, the financial gap analysis team will present the outcome of the exercise, focusing on the costs and gaps by strategic objective, results and year as well as sources of financing (government vs. partners). Participants should discuss the quality of the exercise and unexpected results and agree on edits needed to finalise the analysis's outputs for endorsement.

## 6. Final report

The last step is to prepare the final report on the findings of the financial gap analysis (see [Annex 5](#) for sample outline). The report should include a summary of the MSNP costs, actual and planned commitments, and gaps per year. It should also present costs and gaps per the nutrition-specific, nutrition-sensitive and governance classification. A discussion of the gaps by strategic objective and results versus the priorities for addressing malnutrition and/or a presentation of potential funding scenarios will round out the report.

The results from the financial gap analysis should be widely disseminated and embedded into resource mobilisation for nutrition advocacy actions, including advocacy for mobilising government or external financial resources.

## **Annex 1. Launch Workshop—Structure of Presentation to Participants**

1. Introduction
2. Presentation on Financial Gap Estimation and Data Collection Requirements
  - A. Planning process
  - B. Financial gap analysis objectives
  - C. Costed MSNP—Process and tools used
  - D. Methods for estimation of MSNP financial gap
  - E. Data collection
  - F. Next steps
3. Discussion

## Annex 2. Information Requirements for Financial Gap Analysis

No.	
1	<p><b>Multisectoral Nutrition Plan and Annexes</b></p> <p>The MSNP should include key chapters, following the SUN checklist on good nutrition plans,<sup>3</sup> with a fully developed results framework that presents the strategic objectives, results and activities with indicators for each level, responsible authority and contributing partners and a formulation of the institutional, multi-stakeholder arrangements.<sup>4</sup> A presentation of the expected financial management system and expected financing mechanisms would make the collection of data for the financial gap analysis easier.</p>
2	<p><b>Costs of the Multisectoral Nutrition Plan</b></p> <p>At a minimum, costs should be presented by year, strategic objective and result. Additional information, such as the costs of activities implemented by the government or the partners, might be helpful in the preparation of the financial gap analysis.</p>
3	<p><b>Government Ministry Budgets</b></p> <p>Government budgets should include recurrent actual and planned allocations, and expenditures where available, presented by strategic objective and result, or, alternatively, at the activity level. Activity-level data could be aggregated at the result/strategic objective level. The budget should be presented with annual breakdowns for the duration of the MSNP's implementation period.</p>
4	<p><b>Partner Actual and Planned Commitments for Nutrition Actions</b></p> <p>This includes domestic and international partner contributions, actual and planned, as well as expenditures, to be presented by strategic objective and result. International partners may take full responsibility for certain results or activities, such as research or in-kind food commodity distribution through their organisational budgets, with no addition of any other partner. It is important to present those contributions in financial terms if they were calculated and presented as cost items in the MSNP.</p>

<sup>3</sup> SUN. Checklist on the Criteria and Characteristics of 'Good' National Nutrition Plans. <http://scalingupnutrition.org/wp-content/uploads/2016/12/Scaling-Up-Nutrition-Quality-national-plan-checklist.pdf>.

<sup>4</sup> The institutional and multi-stakeholder arrangements should include details of the actors supporting the MSNP and a summary of planned costs that will be the responsibility of the different funding sources. It will also include the intended contributions, such as recurrent government contributions from budgets and partner contributions. Stakeholders might include the various ministries, such as the Ministry of Health, Agriculture, Social Protection, Education and Water and Sanitation, as well as the authorities responsible for the crosscutting functions, such as the Ministry of Finance or the Ministry of Planning. Partners might include donors (e.g. Foreign, Commonwealth & Development Office, European Union, US Agency for International Development, World Bank, etc.), the UN organisations (e.g. Food and Agriculture Organization, United Nations Children's Fund, World Food Programme, World Health Organization), other international organisations, foundations and philanthropists or private-sector partners as well as any other partners contributing to the MSNP implementation.



## Annex 3. Template for Data Collection

This template is used for entering the information obtained through interviews using the questionnaire or through an email discussion. Information can be added either by the interviewer or the respondent directly. The first step is to fill in the strategic objectives and results/indicators for the template. The second step is to send a separate form to each ministry or nutrition partner to get their budgeted amounts or actual and planned commitments.

Name of Ministry or Nutrition Partner: \_\_\_\_\_

Strategic Objective	Results	Indicators	Actual and Planned Commitments				
			Year 1	Year 2	Year 3	Year 4	Year 5

## Annex 4. Interview Questionnaire Checklist

This is a sample questionnaire for nutrition actors, governmental or nongovernmental, to guide an interview to collect information on their actual and planned commitments for nutrition activities in the MSNP.

### Introductory Statement

**Background:** The government has developed and endorsed a costed multisectoral nutrition plan (MSNP). The implementation (or a scale up of nutrition activities) is in preparation. In order to gain insight into the financing status, the government is conducting a financial gap analysis. The results will help advocate for filling funding gaps, accelerating implementation and providing the basis for improving accountability—i.e. monitoring of disbursements and utilisation of funding for planned activities.

**Interview:** The purpose of this interview is to collect information from each actor supporting and contributing to the MSNP and gather information on their actual and planned financial commitments for the period of the MSNP. Information will be entered, either by the interviewer or the respondent directly, into the data collection form.

The data will be processed and presented at a validation workshop, followed by the preparation of the final report, endorsement and dissemination.

### Questionnaire Checklist

Do you have any questions about this data collection?

Question 1. What nutrition activities are your agency financing?

Question 2. Could you let me know which strategic objectives and results and indicators are covered through these nutrition activities?

Question 3. Could you tell me what your actual and planned commitments are for Strategic Objective 1 during the years of the MSNP?

Question 4. Could you tell me what your actual and planned commitments are for Strategic Objective 2 during the years of the MSNP?

Question 5. Could you tell me what your actual and planned commitments are for Strategic Objective 3 during the years of the MSNP?

Continue to ask these questions for activities under other strategic objectives and results.

At the end of the interview, thank the nutrition partner for their assistance with this data collection.

## Annex 5. Financial Gap Analysis Report Outline

### I. Background and financial gap analysis objectives

- a. Status of nutrition and macroeconomic factors in the country
- b. Strategic planning process for nutrition and development of costed MSNP (including the presentation of actors involved and envisaged financial management processes)
- c. Results framework of MSNP (presenting the strategic objectives and results as well as set indicators and targets for the different years as outlined in the MSNP)
- d. MSNP stakeholder landscape (as presented in the MSNP)

### II. Financial gap analysis process

- a. Data collection on actual and planned commitments for nutrition (should include a discussion of challenges encountered)
- b. Data entry into the Financial Gap Analysis tool
- c. Analysis (should include a discussion of any limitation on the analysis)

III. Results (should include findings on the percentage of nutrition financing by government, percentage of nutrition financing by nutrition partners, financial gap by strategic objective and proportion of financing of a strategic objective by source of financing, and an analysis of costs and gaps of nutrition-specific, nutrition-sensitive and governance actions).

IV. Discussion of results (interpretation and discussion of results according to key nutrition, government and partners priorities; presentation and discussion of funding scenarios; and messages for supporting the next steps, such as resource mobilisation).

### VI. References

## Annex 6. Instructions for the MQSUN+ Financial Gap Analysis Tool

Source: Instructions – “How to use the MQSUN+ Financial Gap Tool” – are presented in the [tool](#).

The tool provides instructions in the ‘About’ sheet. The tool has three sections: Presentations, Assumptions and Outputs. The worksheets under Assumptions are for data entry whereas the worksheets under Presentations and Outputs present the results. In addition to these three sections, the tool includes a *Cover* worksheet, to note what data the tool is analysing, and a *Content* worksheet, to help navigate the tool.

The intended users of the tool are costing advisors supporting countries conducting financial gap analyses.

### Presentations

This section has two worksheets: 1) *About* and 2) *Dashboard*.

The first worksheet, *About*, describes the tool, its intended users, its purpose, its required inputs and recommended data sources, and suggested uses for the outputs of this tool.

The second worksheet, *Dashboard*, shows the results of the Financial Gap Analysis tool. At the top is a collection of graphs. Below the graphs are tables and graphs with summaries of the findings.

### Assumptions

The data and assumptions should be entered into the worksheets in this section.

1. The user should go to the *Basic\_Setup* in the tool. To get there, go to the worksheet ‘Contents’ and click on the hyperlink to ‘*Basic\_Setup*.’

2. In the *Basic\_Setup* worksheet, the user should fill in the boxes.

2a. First, fill in the name of the country. After that, the rest of the tool will automatically show the name of the country on other pages.

2b. The user should fill in international currency estimates (e.g. United States Dollar) as well as the name of the local currency. The next step involves filling in the exchange rate and filling in the source in the box next to ‘Notes and Sources of Information’.

2c. The user should fill in the strategic objectives and results/indicators for the multisectoral nutrition plan. They should also fill in the source of information.

2d. The user should fill in the names of the nutrition partners that are contributing funding to interventions in the MSNP.

2e. The user should fill in the names of the government ministries/departments that are planning to provide funds for nutrition interventions in the MSNP.

3. In the *Financial Requirements* worksheet, the user should enter data on the MSNP costing and on the government budgets.

3a. Under *Financial Requirements by Strategy*, the user should enter information on MSNP costs by strategic objective and by year in local currency.

3b. Under *Budget by Government Body*, the user should enter the government’s budgets for nutrition interventions in local currency.

4. In the *Government* worksheet, the user should enter data about the planned contributions of the government to nutrition by strategic objective.

5. In the *Partner* worksheets, the user can enter data on nutrition partners' planned contribution for up to ten partners. In each *Partner* worksheet, the user should put the name of the partner at the top. Then, the user should enter data on each partner's planned contributions to MSNP nutritional interventions by strategic objective and result/indicator.

## Outputs

This section of the tool has four worksheets: 1) *Summary\_Partner\_Contributions*, 2) *Summary\_Available\_Funds*, 3) *Summary\_Financial\_Gaps* and 4) *Financial\_Gap\_Details*.

The first worksheet, *Summary\_Partner\_Contributions*, presents the total of the planned contributions by a partner organisation and by strategic objective.

The second worksheet, *Summary\_Available\_Funds*, presents the total of the government and nutrition partners' planned contributions.

The third worksheet, *Summary\_Financial\_Gaps*, shows the total financial gaps by strategic objective.

The fourth worksheet, *Financial\_Gap\_Details*, shows the total financial gaps by year and strategic objective. It also shows sources of financing by strategic objectives.

## About MQSUN+

MQSUN+ provides technical assistance and knowledge services to the UK Government's Foreign, Commonwealth, and Development Office (FCDO) and the Scaling Up Nutrition Movement Secretariat (SMS) in support of pro-poor programmes in nutrition. MQSUN+ services are resourced by a consortium of five nonstate organisations leading in the field of nutrition.

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