

HOUSE OF FISCAL WISDOM

Statements of Commitment to the Global Alliance Against Hunger and Poverty

General section

1. **HOUSE OF FISCAL WISDOM** hereby voluntarily *joins the Global Alliance Against Hunger and Poverty* and states its dedication to pursue the Alliance's mission, objectives and principles, as *expressed* in the Global Alliance's Terms of Reference and Governance Framework, and to collaborate with other members to achieve lasting solutions to poverty and hunger worldwide, as expressed below.

HOUSE OF FISCAL WISDOM:

2. *Recognizes* that hunger and malnutrition are the perverse manifestations of persistent, structural poverty and inequality, and recognizes the need to end poverty and hunger in all their forms and dimensions and to fully and effectively implement the 2030 Agenda.
3. *Acknowledges* the alarming growth in the number of people facing food insecurity and poverty in recent years, noting that, despite all significant past and current efforts, the world is not on track to meet SDG 1 and 2 targets, inequality is also on the rise (SDG 10), and a significant increase in collective ambition, as well as improvement in collective alignment and coordination for the fight against hunger and poverty, is urgently needed.
4. To that effect, *endorses* the Global Alliance Against Hunger and Poverty and its mission to *support and accelerate efforts to eradicate hunger and poverty (SDGs 1 and 2) while reducing inequalities (SDG 10), contributing to revitalize global partnerships for sustainable development (SDG 17) and to the achievement of other interlinked SDGs, and championing sustainable, inclusive and just transitions.*
5. *Notes* that it is crucial for the world to unite behind large-scale, integrated approaches combining international, regional, national, and local levels, that recognize the interconnected nature of challenges and solutions to hunger and poverty and pair social protection with access to goods and services that can help the poor and vulnerable populations to overcome structural barriers and drive responsible investment in their productive capacity. These complementary services include but are not limited to interventions for poverty reduction, food security and nutrition, early childhood support, education and skills development, employment services, health and care services, as well as family farmers and smallholders' access to finance, extension services, research and/or agricultural inputs, in line with international commitments and obligations.
6. *Particularly recognizes* the high value and positive impact of quality implementation of national and local country-owned, inclusive policy instruments and programmes,

focused on the poorest and most vulnerable, in the fields of poverty reduction, social protection, food security and nutrition, gender equality, decent work in the agri-food sector, skills development, family farming and smallholder agriculture, food systems transformation, health and care services and resilience building.

7. Also *acknowledges* the Global Alliance's reference basket of such policies as a collectively built, ongoing collection of examples with robust evidence to reduce hunger and poverty, and as a useful basis to guide joint action and increase alignment of the international community at country level. This acknowledgement is applicable to the policy basket approach as a general guide to action and does not imply endorsement of any specific policy instrument or programme contained in the basket.
8. Therefore, by joining the Global Alliance Against Hunger and Poverty, *commits* to do its best efforts, in its own field of action, and according to its own mandate, capacities, priorities, preferences, procedures, and legal arrangements and framework, to support the implementation of policy instruments and programmes at country level as appropriate, including by the promotion of shared learning and the mobilization of resources, public and private, at scale.

In particular:

KNOWLEDGE PILLAR

Knowledge support commitments

House of Fiscal Wisdom:

Commits to make its best efforts to co-create and provide technical assistance, capacity building and strengthening, training and/or knowledge-sharing on voluntary and mutually agreed terms in response to requests by Global Alliance member countries that choose to implement policy instruments and programmes in the Alliance's policy basket that are compatible with its areas of expertise.

Commits to make its best efforts to improve the alignment of its actions, including through the Global Alliance's coordination mechanisms, leveraging, and partnering with other actors to better support large scale, country-owned implementation of policies and programmes in the reference basket by Global Alliance member countries, aiming at enhancing country-level outcomes.

Commits to collaborate with other Alliance members to develop innovative solutions and share good practices in learning and knowledge exchange and dissemination on voluntary and mutually agreed terms, data collection and analysis, including by leveraging existing local, national, and international knowledge networks, coalitions, communities and other fora related to aspects relevant to the fight against hunger and poverty.

[1] Informs its capacity and readiness to support Alliance member governments in implementing, improving or scaling-up the following policy instrument types, referenced in the Global Alliance's basket of policy instruments:

Conditional Cash Transfers – particularly regarding sustainable domestic financing mechanisms, fiscal space analysis, and integration with progressive taxation frameworks to ensure long-term programme viability beyond external donor support.

Social Registries and Information Systems – with emphasis on interoperability with tax administration databases to enhance targeting accuracy, reduce exclusion errors, and strengthen the fiscal-social protection nexus.

Integrated Programmes for Human Capital Development – focusing on fiscal sustainability assessments, cost-benefit analysis methodologies, and domestic resource mobilisation strategies to transition from donor-dependent to nationally-financed implementation.

[2] Informs and commits to implementing the following actions, programmes, and other activities in support of the Global Alliance's objectives:

Fiscal Architecture Analysis for Social Protection Financing: Through its Global Commission on Financing Development, HFW will produce analytical reports examining how international tax rules, debt servicing obligations, and illicit financial flows constrain fiscal space for hunger and poverty reduction programmes in Alliance member countries. These analyses will quantify revenue losses attributable to base erosion and profit shifting, inequitable tax treaty provisions, and debt distress, translating abstract fiscal governance failures into concrete hunger and poverty impacts.

Capacity Building on Domestic Resource Mobilisation: HFW will deliver training programmes for fiscal policymakers from requesting member countries on progressive taxation strategies, high net worth individual taxation, digital economy taxation, and anti-illicit financial flows measures, specifically framed around generating sustainable financing for social protection floors and food security programmes. **Target: training stakeholders from at least three Alliance member countries by 2027.**

Technical Assistance on Fiscal Legitimacy and Social Contracts: HFW will provide advisory support to member governments seeking to strengthen the legitimacy foundations of their tax systems, recognising that sustainable financing of hunger and poverty programmes depends upon citizen trust in fair and transparent revenue collection. This includes assistance with gender-responsive budgeting and fiscal incidence analysis.

Knowledge Products Connecting Fiscal Policy to SDGs 1 and 2: The three working groups supporting HFW's Commission will produce policy briefs demonstrating the transmission mechanisms through which international financial architecture reforms, including debt restructuring, tax cooperation, and curbing illicit financial flows can unlock resources for hunger eradication. These products will be made available through existing Alliance knowledge-sharing platforms.

Advocacy for Coherent Global Financial Governance: HFW will advocate within relevant international fora, including the United Nations Framework Convention on International Tax Cooperation negotiations, for provisions that protect developing countries' fiscal sovereignty and capacity to finance hunger and poverty reduction programmes.

General acknowledgments

Recognizes the possibility to, including through the mechanisms available to Global Alliance members, coordinate, partner with and/or seek support from the Global Alliance's other members, within their respective capacities, availability, and fields of activity, to carry out the present commitments with greater effectiveness.

While recognizing that the above commitments are voluntary and non-legally binding, being subject to and carried out under its own capacities, regulations, priorities, and modalities, as well as to the availability of appropriate resourcing, *strives* to seriously consider, as appropriate, and according to its own legal frameworks and governance process, to review its procedures and priorities as found necessary to better deliver on the present commitments, enhance synergies and joint efforts with other entities and initiatives, and improve outcomes on the collective fight against hunger and poverty.