

GLOBAL
ALLIANCE
FOR THE
FUTURE
OF FOOD

ON TRUE COST ACCOUNTING & THE FUTURE OF FOOD



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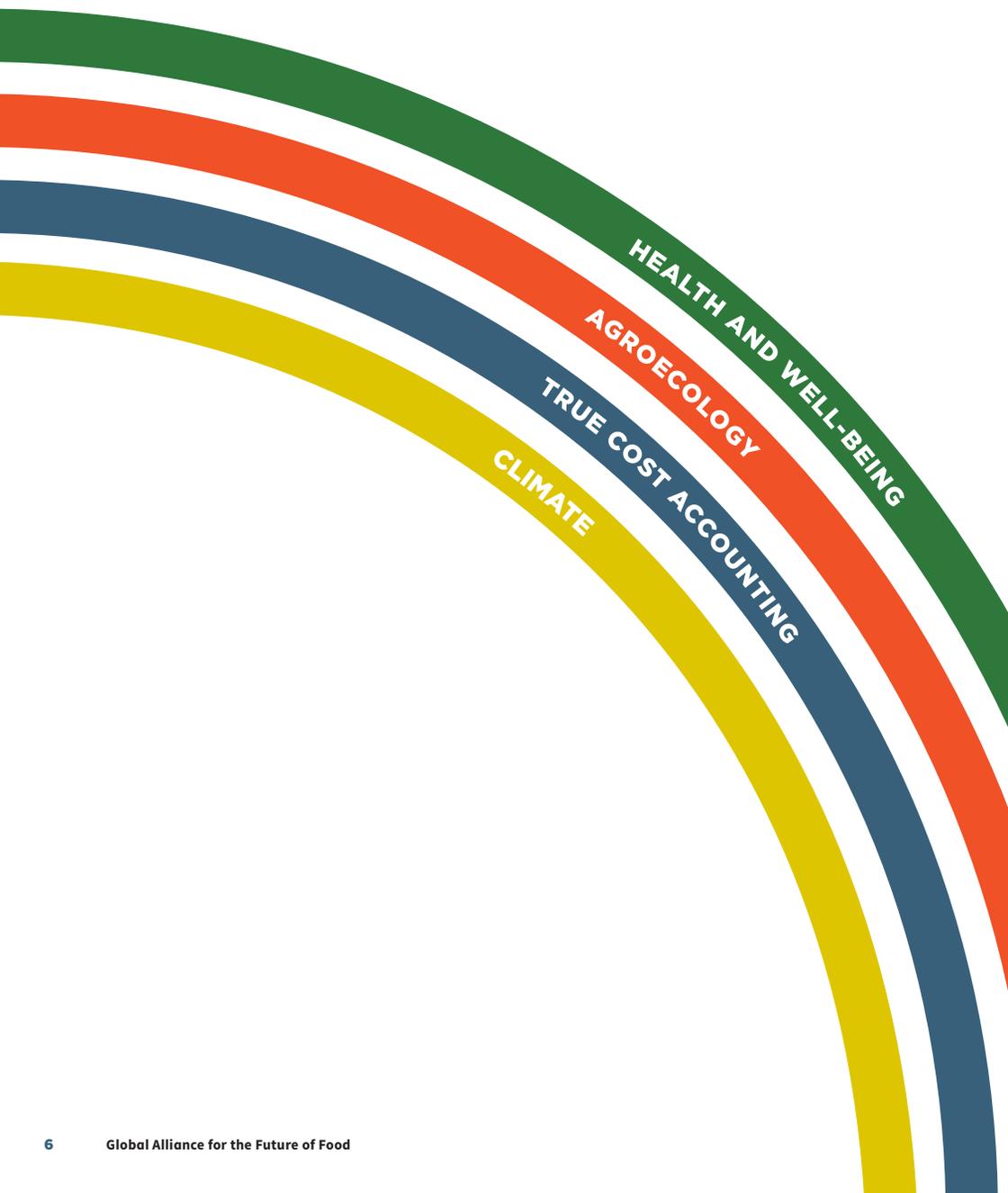


TRANSFORMING FOOD SYSTEMS, TOGETHER

The Global Alliance for the Future of Food is a strategic alliance of philanthropic foundations working together and with others to transform global food systems now and for future generations.

We believe in the urgency of transforming global food systems, and in the power of working together and with others to effect positive change. Food system reform requires that we craft new and better solutions at all scales through a systems-level approach and deep collaboration amongst philanthropy, researchers, grassroots movements, the private sector, farmers and food systems workers, Indigenous Peoples, government, and policymakers.

As the Global Alliance, we aim to 1) forge new insights and strengthen evidence for global systems change, 2) convene key food systems actors, facilitate meaningful dialogue, and strengthen interconnections, and 3) stimulate local and global action and interaction for transformational change to realize healthy, equitable, renewable, resilient, interconnected, and culturally diverse food and agriculture systems shaped by people, communities, and their institutions.



HEALTH AND WELL-BEING

AGROECOLOGY

TRUE COST ACCOUNTING

CLIMATE

THE FUTURE OF FOOD IS AT STAKE

Ensuring the sustainability, security, and equity of our food system is one of the most defining issues of our time.

The future of food is at stake, and the status quo is jeopardizing the efforts of many foundations, governments, businesses, farmers, and others to promote food access, food security, food equity, human health, and a sustainable environment.

As an alliance of mostly private foundations, we have the privilege, the responsibility, and the opportunity to leverage our resources and networks to get sustainable food systems on the political, economic, and social agenda. We bring diverse perspectives together to inform how we, as a global community, shape the future of food together.

A system as vastly complex as food requires that we apply a systems approach. To understand and influence the interrelated economic, ecological, and social drivers of our current food system, the Global Alliance is initially focused on *Agroecology*, *Health and Well-being*, *True Cost Accounting*, and *Climate* as our four priority Impact Areas.

**THE ECONOMIC REALITY
IN WHICH OUR FOOD
SYSTEMS OPERATE HAS
A SIGNIFICANT IMPACT
ON HOW FOOD AND
AGRICULTURE POLICY
AND PRACTICE AFFECTS
PRESSING ISSUES LIKE
CLIMATE CHANGE,
BIODIVERSITY, SOIL,
FOOD SECURITY, AND
PUBLIC HEALTH.**



TRUE COST ACCOUNTING: BRINGING TRANSPARENCY TO FOOD SYSTEMS

Profound changes in the way food is grown, processed, distributed, consumed, and wasted over the last several decades have led to increasing threats to a future of food that is sustainable, equitable, and secure, particularly when coupled with climate change and shifting global economics, politics, and demographics.

We need to do things differently.

True cost accounting (TCA) is a critical tool to help us, as a global community, better understand the impacts of food systems, address the most harmful practices, and find new, positive pathways forward. By evaluating the impacts – both positive and negative – inherent in different food systems, and making these impacts transparent, decision-makers on farms and in governments, institutions, and businesses can make better-informed decisions that take into account the economic, environmental, and social impacts of their choices.



INFORMING POLICY AND PRACTICE

At the Global Alliance, we aim to make visible the full costs and impacts of food by investing in efforts to identify, measure, and value the positive and negative environmental, social, and health externalities of food systems, and to deploy innovative strategies to effect associated policy and market change.

Through our work on TCA, we aim to see:

- TCA established as a scientifically validated approach that informs policy and practice toward healthy and sustainable food systems amongst governments, agriculture stakeholders, corporations, the finance and investment community, and other relevant stakeholders.
- A robust global dialogue on the importance and potential of TCA for food systems that strengthens TCA's systemic approach (including climate, health, and agroecology), and the utilization of shared frameworks and tools to inform decision-making.
- TCA actively applied to business analysis, dietary comparisons, farm typologies, policy analyses, and national or corporate accounting, informing and informed by the broader TCA work of Global Alliance member foundations.

HIGHLIGHTS OF GLOBAL ALLIANCE WORK ON TRUE COST ACCOUNTING

The Global Alliance brings together diverse perspectives to inform how we, as a global community, shape the future of food. Our collective approach allows us, together with others, to unify and amplify our voice and reach on the global stage at a scale and scope we might not otherwise achieve individually. In this way, we can have greater impact by combining our collective knowledge, expertise, influence, and resources.





**WE NEED PRACTICAL
TOOLS TO HELP US
UNDERSTAND, ANALYZE,
AND SHIFT CURRENT
SYSTEMS AND IDENTIFY
CHANGES NEEDED TO
BRING ABOUT A MORE
DESIRABLE FUTURE.**



TEEBAGRIFOOD EVALUATION FRAMEWORK

As a cornerstone of our work on TCA, the Global Alliance supports TEEBAgriFood, a project housed at the United Nations Environment Programme, and led by The Economics of Ecosystems and Biodiversity (TEEB) Office. TEEBAgriFood seeks to provide a comprehensive economic evaluation of the “eco-agri-food systems” complex, and to demonstrate that the economic environment in which farmers operate is distorted by significant externalities, both negative and positive, and a lack of awareness of the dependency on natural, human, and social capital. The Global Alliance has supported the development of the TEEBAgriFood Evaluation Framework and associated reports.

TEEBAGRIFOOD APPLICATIONS

The Global Alliance is investing in the practical application of the TEEBAgriFood Evaluation Framework, including the first three studies: 1) maize in Malawi; 2) corn systems in the Mississippi Basin, USA; and 3) a study on metrics and methodologies with farmers in the UK. We are also exploring opportunities to apply the TEEBAgriFood framework to animal agriculture systems arising from our work on livestock production and meat consumption.

TRUE COST ACCOUNTING COMMUNITY OF PRACTICE

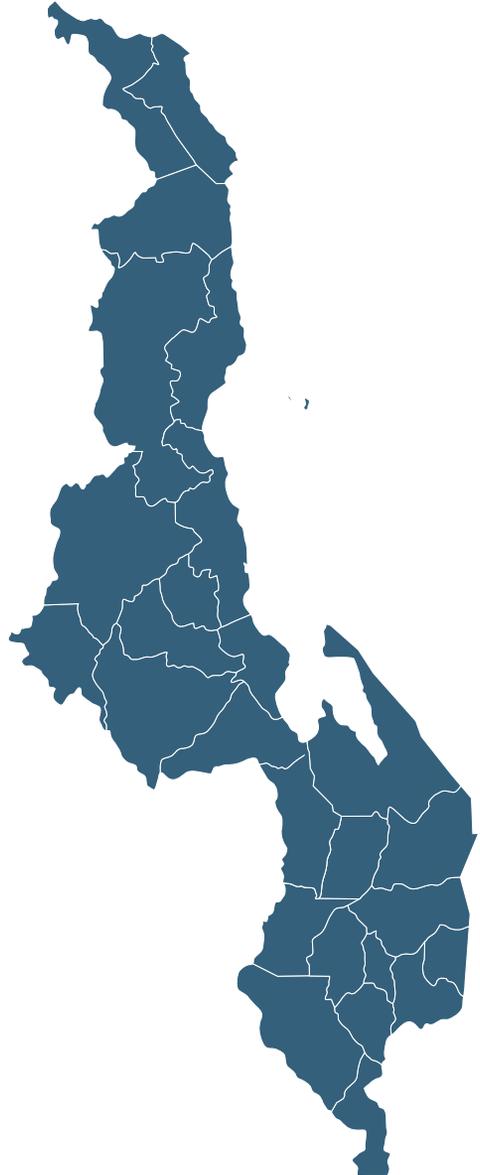
The Global Alliance initiated a True Cost Accounting Community of Practice with some of the leading TCA practitioners in the field, including individuals working with smallholder farmers in Africa and Latin America, to ensure relevance of TCA for smallholder farmers to: 1) encourage networking, learning, and collective action; 2) engage in deeper explorations of various methodologies and applications; and 3) identify tools for implementation of TCA in food systems, including pricing, policy change, and on-farm decision-making.

TRUE COST ACCOUNTING KNOWLEDGE HUB

The Global Alliance is exploring the potential of a global knowledge hub for TCA to inventory and assess different approaches, to identify methodologies and metrics, and scale up the application of TCA across food systems.

3 TEEBAGRIFOOD APPLICATIONS

The Global Alliance is currently investing in three practical applications of the TEEBAgriFood Evaluation Framework.

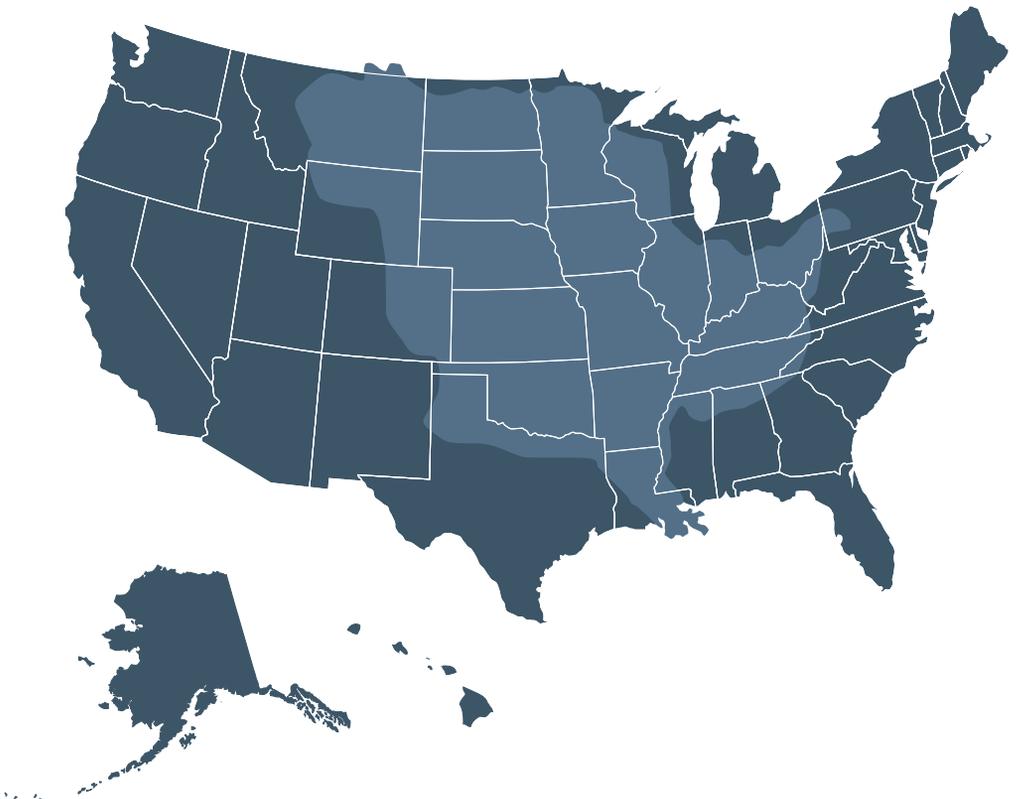




MAIZE IN MALAWI

In Malawi, international development policymakers and practitioners have tied most Malawian development outcomes to improving the production and marketing efficiency of the maize-centric eco-agri-food system. Food security programming is heavily shaped by the assumption that maize must occupy a central role in the cropping system. Decision-makers lack documentation of the visible and invisible, but significant, ecological, economic, social, and cultural benefits and costs of the Malawian maize-centric food system. Michigan State University, supported by the Global Alliance, is carrying out a holistic true-cost analysis of the maize food system in Malawi to shed light not only on monetized costs and benefits inherent in this system, but also on the environmental, health, and social externalities. This research will provide a more complete accounting of a maize-based eco-agri-food system in Malawi and situate the findings in relation to present and future possibilities for the country.

3 TEEBAGRIFOOD APPLICATIONS



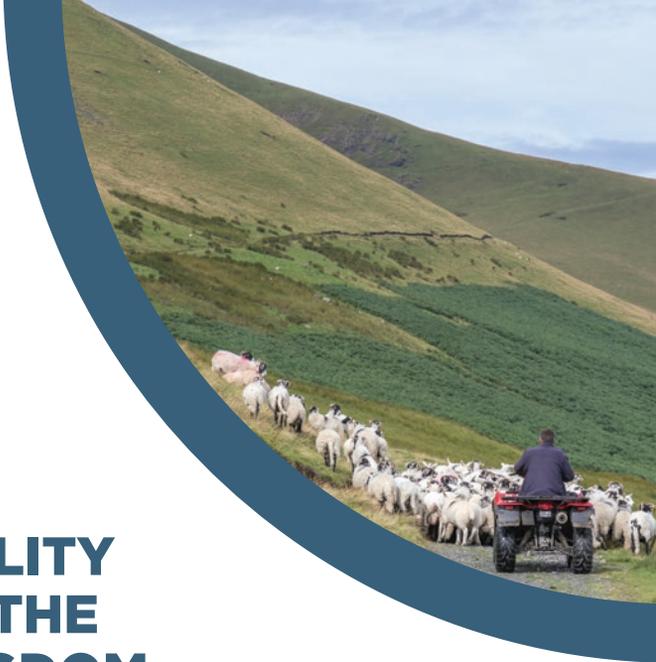


CORN IN THE MISSISSIPPI BASIN, USA

Corn is a dominant crop in the Mississippi Basin with significant environmental, health, social, and cultural externalities, incentivized by agricultural policy, programs, and subsidies. The Global Alliance has commissioned a comparative analysis of different corn systems (e.g., conventional, sustainable and diversified/ agroecological, or niche markets) in the Mississippi Basin to: 1) examine diverse corn systems and value chains; 2) describe and value (where appropriate) the dependencies, impacts, and externalities related to the systems (positive and negative); and 3) reveal opportunities for shifting practices, policies, and subsidies to improve environmental, health, and socio-cultural outcomes across the value chain. Recommendations and guidance for farmers, industry, and policymakers of the systems examined will be developed to enhance the positive and reduce the negative externalities.

3 TEEBAGRIFOOD APPLICATIONS





SUSTAINABILITY METRICS IN THE UNITED KINGDOM

There is growing evidence that agriculture and food is one of the most significant contributors to the transgression of "planetary boundaries," especially in the area of greenhouse gas emissions, biodiversity, soil, water, and nitrogen use. One of the barriers to change is the lack of a unified way of measuring food system sustainability. The Global Alliance is supporting Sustainable Food Trust to develop a unified way of measuring food system sustainability, and a comparison of products coming from different methods of production to facilitate understanding amongst consumers, farmers, food businesses, and policymakers. The objectives of this work are to: 1) develop an integrated framework for assessing sustainability; 2) use the framework to undertake a series of case studies on a range of farms, including arable, livestock, and mixed systems in the UK; and 3) identify the best features of existing approaches and integrate them with newly emerging methodologies and protocols.

WHAT OUR MEMBERS ARE DOING

We connect global and local perspectives, knowledge, and understanding in support of transformational change, recognizing that change must be contextually sensitive and grounded in the interactions between local and global processes and scales of change. Complementary to the Global Alliance's activities on TCA, our members are engaged in supporting a range of TCA initiatives as part of their individual mandates.

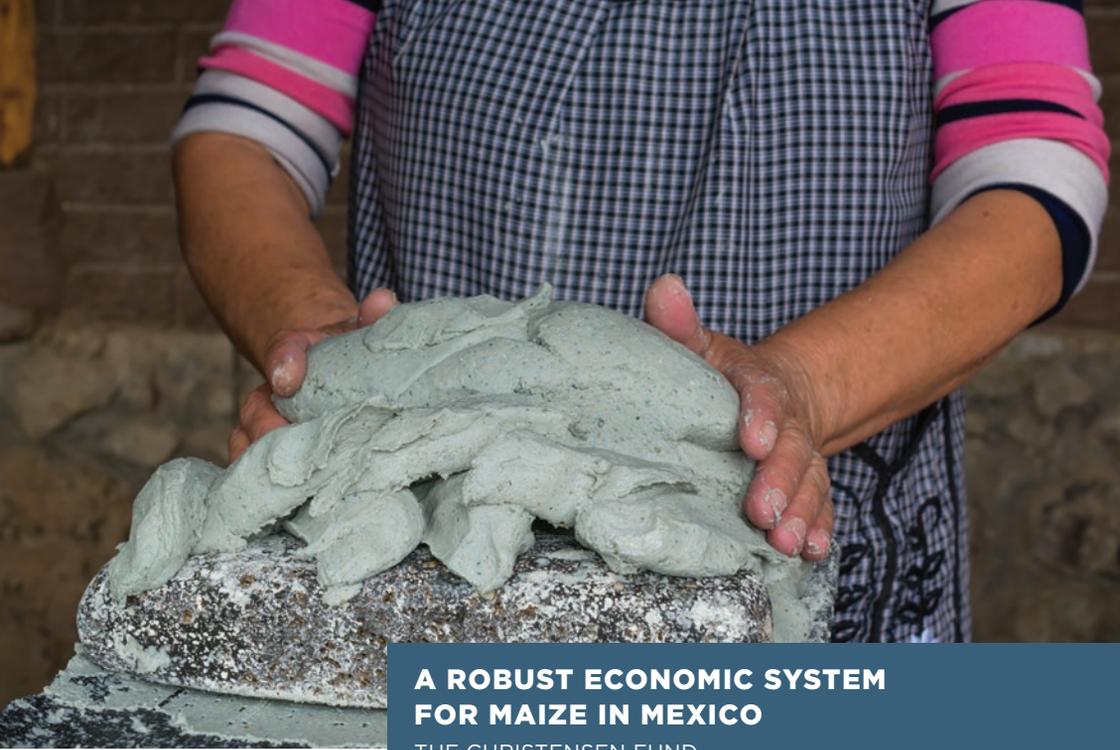






WHAT OUR MEMBERS ARE DOING





A ROBUST ECONOMIC SYSTEM FOR MAIZE IN MEXICO

THE CHRISTENSEN FUND



As part of the original TEEBAgriFood “feeder studies,” The Christensen Fund supported CONABIO (Comisión Nacional para el Conocimiento y Uso de la Biodiversidad) in a comprehensive study of the true cost of maize in Mexico. Recognizing maize as indispensable to the future of the country’s food system and inextricably entwined with national and Indigenous identities, CONABIO sought to make explicit the web of social, cultural, and environmental factors that influence a robust economic system for maize production and consumption. CONABIO’s work highlighted the inputs and impacts of chemically reliant production systems, noting the critical potential for growth in agroecology systems in Mexico, with implications for production systems throughout the Americas.

WHAT OUR MEMBERS ARE DOING





PALM OIL PLANTATIONS AND COST OF LAND TENURE IN INDONESIA

DAVID AND LUCILE PACKARD FOUNDATION



The David and Lucile Packard Foundation is supporting research on the cost of land tenure conflicts due to expansion of oil palm plantations and other agricultural commodities. The study aims to quantify the impacts of land-related conflicts in Indonesia on the livelihoods of smallholder farmers and rural communities by assessing the: 1) direct and indirect costs in financial terms; 2) tangible and intangible assets; and 3) environmental costs. The study will build on and complement the Indonesia Business Council for Sustainable Development's (IBCSO) research to quantify the costs of land-based conflicts for oil palm companies and will provide insights into, and solutions to, more socially and environmentally responsible practices.

WHAT OUR MEMBERS ARE DOING



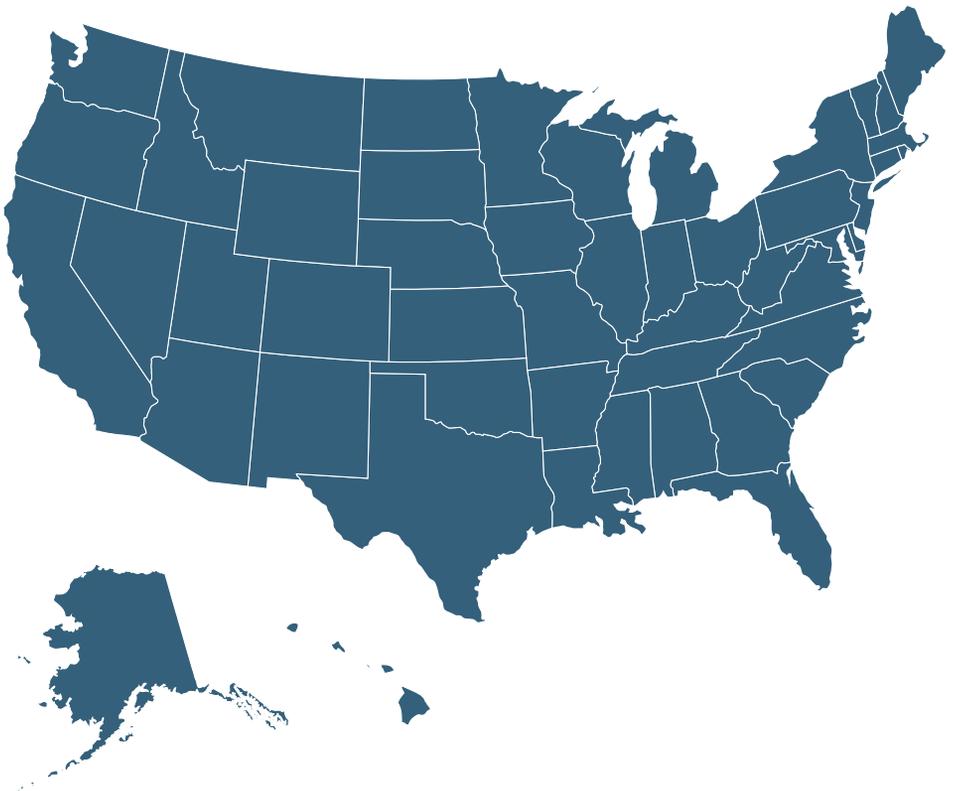


FORESTS AND AGRICULTURAL MARKETS INITIATIVE IN SOUTH AMERICA

GORDON AND BETTY MOORE FOUNDATION

The Gordon and Betty Moore Foundation, together with their grantees, are engaging the private sector to shift practices toward improved agricultural production of soy and beef in the Brazilian Amazon and Cerrado, as well as in the Chaco in Argentina, Paraguay, and Bolivia. The objective is to work toward implementation of deforestation-free sourcing commitments from a critical mass of leading companies purchasing and distributing soy and beef, so that soy- and beef-related deforestation is eliminated without displacement from their supply chains.

WHAT OUR MEMBERS ARE DOING





TRUE COST OF INDUSTRIAL ANIMAL AGRICULTURE IN THE USA

GRACE COMMUNICATIONS FOUNDATION

The GRACE Communications Foundation, in partnership with Johns Hopkins Center for a Livable Future, is supporting research, public education efforts, and grassroots organizing on the true cost of industrial/intensive animal agriculture. This includes: 1) research into the environmental impact of specific types of animal products; 2) a consumer-friendly FoodPrint program with information on the impacts, costs, and benefits of different animal agriculture production systems; and 3) grassroots community storytelling in key rural areas on the public health and local economic impact of industry payments and expansion.

WHAT OUR MEMBERS ARE DOING





ALUS CANADA

J.W. McCONNELL FAMILY FOUNDATION

ALUS Canada, A Weston Family Initiative and supported by Global Alliance member J.W. McConnell Foundation aims to: 1) fund the ecosystem services provided by farmers and ranchers; 2) develop markets for natural agricultural capital; and 3) reform the financial tools and accounting systems required to support production of ecosystem services on agricultural land in Canada. The focus is on municipal governments, particularly as they realize cost savings from improvements to water quality and flood mitigation; provinces, with their climate adaptation funds and regulated carbon markets; and the Canadian federal government, with species-at-risk funds and “green infrastructure” investments.

WHAT OUR MEMBERS ARE DOING



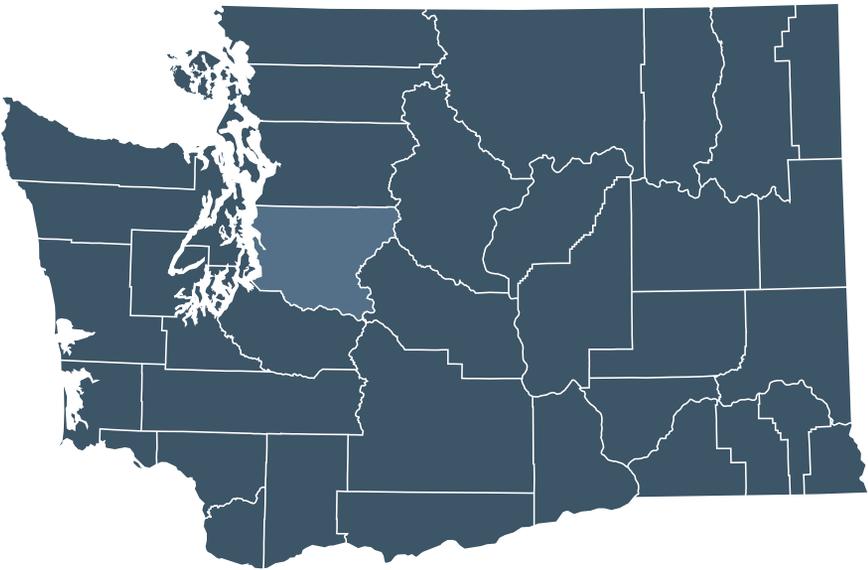


COLLABORATIVE CROP RESEARCH PROGRAM IN THE GLOBAL SOUTH

McKNIGHT FOUNDATION

The McKnight Foundation's Collaborative Crop Research Program (CCRP) supports research on ecological approaches to food and farming in the Global South, advancing TCA by: 1) focusing on better data and the impacts of new technology and knowledge options in diverse contexts at the plot, farm, landscape, and national scales, including the creation of a smallholder farmer-relevant soil health test kit that assists farmers to track soil health in useful ways, and generate data that is appropriate for a high-quality assessment for TCA; and 2) ensuring the inclusion of diverse voices through the engagement of smallholder farmers in developing the soil health test kit in order to bring smallholder farmer priorities to the data. As well, McKnight supports grantees that are working with smallholder farmers in Africa and Latin America to contribute to the Global Alliance's True Cost Accounting Community of Practice and to ensure relevance of TCA for smallholder farmers.

WHAT OUR MEMBERS ARE DOING





A MEASUREMENT FRAMEWORK FOR KING COUNTY, WASHINGTON

THREAD FUND

The Thread Fund is a collaborative partner in *A Measurement Framework for the King County Food System*, an evaluation model for food systems work in King County, Washington, that will provide: 1) a common measurement tool for the region that is useful across sectors and geographic boundaries; 2) a framework for illuminating areas for data development and refining existing metrics, as well as raising questions and creating consensus about food systems definitions and measurement; and 3) a way for interested groups and individuals to understand and come alongside ongoing food systems work in the county and beyond. This model will be relevant to the many diverse food systems stakeholders, updatable at regular intervals, and scalable to other counties as well as the state level.

WHAT OUR MEMBERS ARE DOING





BIOSPHERE SMART AGRICULTURE IN A TRUE COST ECONOMY

V. KANN RASMUSSEN FOUNDATION &
GORDON AND BETTY MOORE FOUNDATION



Funded by both V. Kann Rasmussen and the Gordon and Betty Moore foundations, Biosphere Smart Agriculture in a True Cost Economy addresses the integration of the full set of ecological considerations within the World Bank's agricultural loan program with simple yet profound conclusions: "There is an urgent need for multilateral development banks to: set up internal procedures to identify and quantify the ecological impact 'externalities,' especially at the agricultural loan application stage; size those externalities up against the planet's already overloaded ecological limits; say no to additionally damaging agricultural projects, while financing the most ecologically restorative farming alternatives; and incentivize loan officers to follow a stringent True Cost safeguard process with all development loans."





PRINCIPLES THAT GUIDE OUR WORK

The Global Alliance's vision and its actions are guided by a set of shared principles that, when taken together, help us to see food systems in necessary and powerful new ways, make more informed, comprehensive, and principled decisions, and avoid siloed approaches, unintended consequences, and limited, narrow, short-term solutions.



RENEWABILITY

Address the integrity of natural and social resources that are the foundation of a healthy planet and future generations in the face of changing global and local demands

RESILIENCE

Support regenerative, durable, and economically adaptive systems in the face of a changing planet





DIVERSITY

Value our rich and diverse agricultural, ecological, and cultural heritage



HEALTHFULNESS

Advance the health and well-being of people, animals, and the environment, and the societies that depend on all three

EQUITY

Promote sustainable livelihoods and access to nutritious and just food systems

INTERCONNECTEDNESS

Understand the implications of the interdependence of food, people, and the planet in a transition to more sustainable food and agricultural systems



WORKING TOGETHER TO REALIZE THE FUTURE OF FOOD WE WANT AND NEED

Inaction is not an option. Transformational change at the scale and speed needed will require all actors to do their part, and significant resources to adequately and effectively support this critical work. For current and future generations, this is a shared responsibility upon which we, as a global community, simply must act to find new positive pathways forward, together.

Connect with us to find out how you can engage in efforts on True Cost Accounting.

www.futureoffood.org

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[@futureoffoodorg](https://twitter.com/futureoffoodorg)

**DIVERSE STAKEHOLDERS
MUST WORK TOGETHER
ACROSS CONTEXTS
AND SCALES TO BUILD
UNDERSTANDING, WORK
THROUGH TENSIONS, AND
CO-CREATE INNOVATIVE
SOLUTIONS FOR SUSTAINABLE
FOOD SYSTEMS. DEEP AND
LASTING CHANGE CAN ONLY
COME FROM THE CONFLUENCE
OF PERSPECTIVES AND
DIALOGUE ACROSS MULTIPLE
SECTORS THAT DO NOT
ORDINARILY WORK TOGETHER
TO SEEK A COLLECTIVE
PATH FORWARD.**



Global Alliance for the Future of Food, 2019.