



21 September 2026

To the kind attention of:

Permanent Representatives and Permanent Observers to the United Nations in New York
United Nations Secretariat, Agencies and Programmes,

Your Excellencies distinguished representatives of UN Member States,

We trust this message finds you well. As the General Assembly begins a new session, we write to urge your country to lead and support actions to implement the Seville Commitment agreement to “initiate an intergovernmental process at the United Nations, with a view to make recommendations for closing gaps in the debt architecture and exploring options to address debt sustainability.” (Para. 50.f)

In 2025 developing countries used, on average, 19 per cent of their revenue to service external debt - more than 45 per cent if we include both domestic and external debt service - squeezing budgets needed for health, education, social protection and climate action, among other priorities. The 2025 UNCTAD Report, [A World of Debt](#), points out that more than 3.4 billion people are living in countries that spend more on interest payments than on essential public services such as health or education. These cuts disproportionately impact women and girls, who bear a disproportionate share of unpaid care responsibilities. According to [UNDP](#), when a country moves from moderate to high debt servicing, 6,3 per cent of women lose their job and maternal deaths increase by 32.5 per cent. The impacts of the Middle East war and the worsening climate impacts - particularly given the upcoming super El Niño - will likely add to the scale and urgency of debt vulnerabilities.

While debt restructuring avenues exist, they have proved unable to offer reliable, orderly, sufficient, timely and comprehensive debt relief. As the [UN Secretary General’s Expert Group on Debt](#) put it last year, three-quarters of the countries the IMF classifies as in or at high risk of debt distress have been stuck in this situation since 2018. Many countries avoid debt restructuring negotiations or defaulting by prioritising debt payments over compliance with the SDGs or their human rights obligations. This shouldn’t be the path to follow for debtor countries, as this comes at a high cost for development progress. This turns out to be a trap even for creditors in the medium term, given that countries that go off the development track won’t grow and will ultimately be unable to pay.

We strongly believe that the agreement reached at the Fourth Financing for Development Conference in Seville provides an opportunity to discuss this and other important gaps in the international financial architecture. All countries feature domestic bankruptcy institutions because it makes sense for the economy as a whole, without distinction between creditors and debtors. In the same vein, all countries stand to benefit from a democratic and rules-based global debt architecture that delivers timely, fair and durable solutions to countries with unsustainable and illegitimate debts. Taxpayers, consumers, workers, business, retail investors and residents in creditor countries, as well as the global economic and financial system, stand to benefit from reforms to build a fairer and more orderly debt architecture as much as debtor countries will.

We are concerned that some Member States disassociated themselves from paragraph 50.f – even after forcefully advocating for the inclusion of language that the adopted paragraph reflects – those same members are today insisting on the integrity of a “Sevilla Commitment” that they voted for in its entirety. We ask these Member States to reconsider their opposition and see 50.f for what it is: the basis of an inclusive and open process to discuss fundamental features of the debt and financial system we have today, away from creditor-dominated forums.

Thank you in advance for considering this request.

Signed by

Civil Society Financing for Development Mechanism

Global

ActionAid International	Global
Center for Economic and Social Rights	Global
Caritas Internationalis	Vatican City State
Global Call to Action Against Poverty (GCAP)	Global
International Network for Economic, Social and Cultural Rights- ESCR-Net	Global
Oil Change International	International
Oxfam	Global
Partners In Health	International
RIPESS (Intercontinental Network for the Promotion of Social Solidarity Economy)	International
Save the Children	International
Society for International Development	International
Third World Network	International

Regional

African Forum and Network on Debt and Development (AFRODAD)	Africa
African Women's Development and Communications Network (FEMNET)	Africa
European Network on Debt and Development (Eurodad)	Europe
Global Policy Forum Europe	Europe

Red Latinoamericana y del Caribe por Justicia Económica, Social y Climática (LATINDADD) MenaFem Movement for Economic Development and Ecological Justice	Latin America SWANA
National	
GMAF Grupo de Mujeres de la Argentina Foro de VIH Mujeres y Familia	Argentina
Koordinierungsstelle der Österreichischen Bischofskonferenz für internationale Zusammenarbeit und Weltkirche (KOO)	Austria
Candid Concepts Development	Bahamas
McGill Youth Advisory Delegation	Canada
SEDRA	Chile
Action pour les Femmes et Enfants Marginalisés AFEMA-RDC	DR Congo
Organisation Paysanne pour le Développement Durable	DR Congo
ASSO (Association for Agricultural, Educational and Health Development of Manono)	DR Congo
Syndicat Chrétien des Travailleurs du Congo	DR Congo
Center for Egyptian Women Legal Assistance	Egypt
CCFD-Terre Solidaire	France
Make Mothers Matter (MMM)	France
erlassjahr.de - Entwicklung braucht Entschuldung e.V.	Germany
German NGO Forum on Environment & Development	Germany
Japan NGO Center for International Cooperation (JANIC)	Japan
Dibeen For Environmental Development	Jordan
Kisumu Social Rights Association (KISORA)	Kenya
The Kenya Human Rights Commission	Kenya
Barwaqa Relief Organization	Kenya
Medical Impact	Mexico
Noble Delta Women for Peace and Development Intl	Nigeria
Quest For Growth and Development Foundation	Nigeria
Debt Justice Norway	Norway
ISIZIBA Community Based Organizations of South Africa	South Africa
Coordinadora Andaluza de ONGD (CAONGD)	Spain
COORDINADORA VALENCIANA DE ONGD	Spain
Entreculturas	Spain
La Coordinadora de Organizaciones para el Desarrollo	Spain
Free Trade Union Development Centre	Sri Lanka
NAFSO	Sri Lanka
ACTION 237-SUISSE	Suisse
Act Church of Sweden	Sweden
SAHRiNGON Tanzania Chapter	Tanzania
NGO: ADET	Togo
Observatoire Tunisien de l'Economie	Tunisia

Africa Freedom of Information Centre (AFIC)
Debt Justice UK
Treatment Action Group (TAG)
Feminist Task Force (FTF) & Women's Working Group on FfD
ANERT
Global Ecovillage Network
Jubilee USA
The Society for Children Orphaned By AIDS Inc. (SOCOBA)

Uganda
United Kingdom
United States
United States
Uruguay
United States
United States
United States