**Report**

# How far down the road? Comments on the Secretary-General's Synthesis Report on Post-2015

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**Key messages**

- Targets are as important as goals – and need to be slimmed down. This paper offers some tentative pointers to the generation of a tighter target set.
- There should be two kinds of target – one globally comparable, the other geared to capturing national context and therefore to be determined at the national level, although this paper focusses only on the former.
- The report also gives the latest update on the SDG negotiation process, including that the UN General Assembly has now said civil society and the private sector views will continue to be sought during this next phase.

# Acknowledgements

# Introduction

The long-awaited synthesis report from the UN Secretary-General (SG) on the Post-2015 Agenda was published on the 5th of December, with the title: *The Road to Dignity by 2030: Ending Poverty, Transforming All Lives and Protecting the Planet*. Various commentaries have been published since with a mix of views[1]. The objective of this short paper is to consider the paper's significance, outline remaining challenges and provide some pointers for strengthening the process to the final post-2015 settlement to be unveiled at the September 2015 UNGA in New York.

In order to do this we first provide context for understanding the report through outlining the process from this point onwards, we then review some key elements of the report that are new, describe the major challenges which still need to be addressed, and suggest what needs to happen to produce a strong and well-supported goal set at the end of the process.

## Context – what happens from here?

Throughout the process of deciding the successor to the Millennium Development Goals, there has been a lack of clarity as to how it would work: from the outset it was never clear what the next step would be or indeed who would lead it. Time was lost at the start of the Open Working Group (OWG) process as countries formed into groups and got to grips with the task at hand as a result, for example.

This has meant that there has always been a danger that the car would come off the road.

Now that the UN Secretary General Ban Ki-Moon has issued this paper, what in hindsight we can see as the first stage of the process – the preparatory phase, or the first stage of the journey – comes to a close. But what happens from here?

Although the report may be called The Road to Dignity by 2030, it doesn't in fact set out the route through 2015. Instead, the primary basis for the intergovernmental negotiations – which start in January 2015 – will be the outcome document of the Open Working Group, and the map will come from the co-facilitators of the modality process, the Ambassadors to the UN from Kenya and Ireland, Ambassadors Kamau and Donoghue.

As set out by a new decision adopted by the General Assembly (GA), the SG's report, along with other inputs, such as the May 2013 Report of the High Level Panel of Eminent Persons on the Post-2015 Agenda, will be considered by member states, but nothing more than that.[2] This perhaps is why the SG report is admirably clear on the vision for the SDGs, but less so on the detail (although it is – curiously – pointedly prescriptive in some select areas, as this paper discusses later).

This means that the Sustainable Development Goals, and the structures and systems that will enable their development, are the decision of the member states, and again, not of the Secretary General. This is only right: countries – governments – albeit with the help of private sector, civil society and others – will be the ones to implement the goals. It seems only appropriate therefore that they are the ones to decide them.

What we do know (also the GA resolution was clear that the modalities are flexible and may be adjusted as needed) is that the intergovernmental negotiations will kick off with a three-day stocktaking session, and end in a process to negotiate the outcome document at the end of July. At that point, the co-chair teams will work with the SG's office to tidy it, and the latter will then prepare the final resolution based – very squarely – on that.

We also know that the final outcome document will include a declaration, the sustainable development goals and targets, means of implementation (including on technology facilitation), and a revitalized global partnership and a framework for monitoring and review of implementation.

The GA resolution will also reassure civil society that the admirably participatory approach adopted in the process (sectoral specialists, the widest public imaginable - around seven million people have now completed the

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1    See for example Simon Maxwell at http://www.simonmaxwell.eu/blog/has-ban-ki-moon-hit-a-six-on-post-2015.html, Molly Elgin-Cossart at http://www.globaldashboard.org/2014/12/08/reactions-secretary-generals-synthesis-report/, Kitty van der Heijden et al at http://www.wri.org/blog/2014/12/quick-perspective-un-secretary-general%E2%80%99s-vision-post-2015-agenda?utm_source=twitter.com&utm_medium=worldresources&utm_campaign=twitterfeed

2    http://sustainabledevelopment.un.org/content/documents/5670Draft%20decision%20on%20post-2015%20modalities_1212.pdf

MY WORLD survey – have been consulted) so far will continue. It states that 'the co-facilitators will ensure the engagement of the relevant stakeholders including major groups, civil society, scientific and knowledge institutions, parliaments, local authorities and the private sector, and seek their views'.

There will also be a process of technical review to improve the specificity of targets and ensure that they are consistent with current political commitments and legal obligations.

## What's new and what's not?

The document is structured around four main sections sandwiched between an introductory 'call to action' and a conclusion. The first is a '*synthesis*' outlining the elements that have fed into thinking about the new goal framework so far. Then '*framing the agenda*' sets out the aspiration for a 'transformational approach' and contains the main new propositions. '*Mobilising the means to implement our agenda*' summarises (at length and a little indigestibly) all of the inputs thus far on finance, global regulation and other agendas such as technology transfer. Then '*delivering our agenda*' deals with how the whole thing is supposed to work (including a pitch to the member states to support reform/revitalisation of the UN development machinery).

Substantively, the main addition to earlier texts such as the High Level Panel report, and the OWG proposal for Sustainable Development Goals (released about a year later) is the distillation of a core agenda of 'six essential elements for delivering on the SDGs'. The six elements (as presented in Figure 1) are:

- **Dignity** – to end poverty and fight inequality
- **People** – to ensure healthy lives, knowledge and the inclusion of women and children
- **Prosperity** – to grow a strong, inclusive and transformative economy
- **Planet** – to protect our ecosystems for all societies and our children
- **Justice** – to promote safe and peaceful societies, and strong institutions
- **Partnership** – to catalyse global solidarity for sustainable development.

The sequencing of the 'essential elements' within the report is worth noting. It follows on from a listing of the 17 goals of the Open Working Group, which is immediately followed by the text from the 'Rio + 20' Conference which originally authorised the OWG exercise and notes that the '*SDGs should be action-oriented, concise and easy to communicate, limited in number, aspirational, and universally applicable to all countries while taking into account different national realities, capacities and levels of development and respecting national policies and priorities*'. The section of the report finishes by noting 'the possibility to maintain the 17 goals and rearrange them in a focused and concise manner that

enables the necessary global awareness and implementation at the country level'.

The inference is clear – the 17 goals (while doing fine on the ambition part) don't have the brevity and clarity for communication necessary to mobilise effort. The six elements therefore can be seen as a proposal for an overlay to rectify that. We will return to this point.

Another shift in the document as against earlier texts is a more nuanced approach to the relationship between the global narrative and national action. The neat soundbite from the High Level Panel report (partially taken up by the OWG) of 'Universal Goals, National Targets' has gone. Instead the report presents a multi-level architecture for target setting, monitoring and accountability. This framework is much stronger in outlining how accountability and monitoring will work than it is in proposing the mechanisms for setting and agreeing national and global targets, which remains a rather vague area (perhaps necessarily so). For the national level three different separate reports are envisaged – a governmental one, a 'national stakeholder' report, and a 'report compiling existing information and data' from UN agencies and IFIs. This last seems sensible as it provides for unified global monitoring. This in turn suggests that at least some forms of targets should be applied in the same way in each country.

There are of course blind spots in the proposal, as could be expected at this point. But broadly the proposal seems well judged to generate country level momentum. The space for a 'national stakeholder' report is interesting – an invitation to civil society organisations to engage in the space created by the SDGs. This could generate valuable engagement at the country level – although it raises questions about how legitimacy of voice and representation will be established in that space.

The regional level is framed in terms of 'peer review' and the global 'knowledge sharing' level seems to lean heavily towards periodic 'thematic reviews' under the auspices of the High Level Political Forum. Given the formidable breadth and substantive scope of the SDG agenda the idea that global reporting should have a thematic character makes sense – although the loss of the single annual meta narrative report on 'global progress' could undermine the sense of centrality to development efforts which the Millennium Development Goals (MDGs) occupied.

Another new element of the report is an invitation to the Member States to support efforts for reform and re-fitting of the UN development machinery to ensure that the UN system is 'fit for purpose' to support the new transformative agenda and act to support coherence of development action at national level.

In terms of the high level narratives of the debate so far there is a strong emphasis on language of sustainability, and on universality. The theme of 'inequality' which was a new and striking addition in the OWG output is less visible. Given the significance of the debate about global

inequality over the last year this is disappointing. And a range of things which different social movements and lobby groups fought for in the SDG goal and target set are less visible – which is bound to cause a degree of concern. Child labour is one example, and there is also concern that language on violence against children has been watered down. We can expect a lot of concern with the visibility of issues of detail over the coming months.

## What still needs to be sorted out?

There are a number of big issues still hanging over the process – including the following questions.

### How do we get to the concise, communicable goal set called for at Rio?

There are a lot of different views on this. In the final section we tentatively present some ideas. While all commentators agree that brevity and clarity would be strengths – many groups are nervous about losing hard-won profile for issues that matter to them so this one is likely to be the locus of much of the debate over the coming months.

### How will it all work in practice?

As noted above there is a degree of back tracking from the notion which appeared to be strong in some early texts (particularly the HLP report) that national target setting would take place in a highly autonomous fashion. There is a case for this shift. While national policy communities absolutely need to buy into the policy agendas and practical policy measures taken to advance progress on the SDGs, if countries use a range of different indicator sets and baselines for target setting then there is a risk that we lose a lot of the point of the exercise. Mutual learning and comparative bench-marking drive a reputational incentive to improve performance. Both lose a large degree of feasibility if the use of diverse measures make comparison problematic. There is no reason of course not to have a mix of the two types of process – in fact this may be necessary to take account of contextual difference, particularly between wealthier and poorer countries.

Either way the process will need a co-ordination point to receive information on targets, policy initiatives and monitoring data from the country level and make sense of this in terms of international trends and comparative learning. The proposition in the SG's synthesis report that the SDG framework and associated financing and implementation agendas can provide the basis for a re-vitalised UN machinery is appropriately ambitious.

### How will private sector accountability and reporting work?

Also to be decided is how the private sector will be included in any accountability framework or wider process. The Road to Dignity goes notably further than the OWG outcome document on the sector's responsibility, not once, but twice.

In paragraph 105, the SG's Report makes reference to the UN's Guiding Principles on Business and Human Rights. Any such reference was absent from the OWG's paper. And even more pointedly, he states clearly that: 'All countries should consider adopting policies…requiring companies to undertake *mandatory* (our italics) Economic Environmental Social and Governance (EESG) reporting (paragraph 104)". The OWG document was much softer on this point, and shied short of calling for anything less than voluntarism.

This is already the case in some countries (such as the UK), and will be the case across Europe once an EU directive comes in to force in 2016. It's encouraging to see the Secretary General using forceful language to encourage other countries to follow this lead.

However, while this sets out a view for what the private sector should report, it doesn't provide further answers as to what, of the SDG agenda, it should deliver.

### What place for new concepts and measures of well-being?

Interestingly, the report calls for measuring inclusive growth in ways that go beyond GDP and account for human wellbeing (paragraph 72). This is another area where we do not yet have resolution. While there have been attempts to look at broader measurements of poverty as part of the SDG process – notably the Multi-Dimensional Poverty Index, developed by the Oxford Poverty and Human Development Initiative, which many developing countries already use – it is measures of the $1.25 a day kind that have continued to dominate discussions, and the report gives no more clarity as to how new concepts would be included.

### Linking up with the UNFCCC process

A benefit of the MDG framework which should be replicated with the SDGs was that it encouraged a mind-set that looked at broad trends over the long term. The long term framework of the SDGs will hopefully act to encourage a growing recognition that 'getting there' is not enough – the world also needs to be able to 'stay there'. And the biggest part of the risks and uncertainties that could derail global human progress over the next decades relate to anthropogenic climate change.

Encompassing climate action within a development framing poses a range of challenges. In terms of finance for example, much of the money needed to give momentum towards an ambitious deal at the December 2015 Paris COP will fund initiatives (climate change mitigation) and places (big emitters) quite different from the development finance expenditure needed to secure support from low income countries for the adoption of the SDG goal framework at the September 2015 UNGA. The world needs both processes to work, but aligning the financing politics to deliver that is a formidable challenge. The SG's report calls for an expert group to look at the

relationship between climate finance and development aid, which could be a step towards finding the necessary consensus to meet this challenge.

## What do we need from here?

As noted earlier the tension between the need for a top-line which is memorable, easy to communicate and concise – and retaining the various conceptual leaps (e.g. inequality), and the support of key issue constituencies which have bought into the SDGs – will have to be managed.

There are essentially three ways of squaring the circle.

Firstly – stick with the OWG's 17 goals and clean up the language so that the text communicates clearly with all global publics. This has the advantage of retaining the support gathered so far, and the disadvantage of presenting a menu that – however hard you work on the language – is going to be less memorable than the 2000 MDG set. That is bound to detract from the purpose of the exercise in some ways.

The second option is to introduce a shorter 'overlay' (sometimes referred to perhaps more palatably to those who fear losing elements of the SDGs as 'clustering'). The SG's six essential elements are a variant of this. They may lack a degree of inspiration/aspiration in the language, but the taxonomy would be close to how most would frame such an overlay.

However, the relationship between the overlay and the 17 goals would need to be made crystal clear; otherwise there is a real risk that this complicates the messaging rather than clarifying and simplifying. While not explicitly referencing the SG's report, the co-chairs Kamau and Donoghue suggest organising the negotiations around six thematic areas that map exactly to the elements. These are: ending poverty and fighting inequalities [dignity]; ensuring healthy lives, knowledge, and the inclusion of women and children [people]; growing a strong, inclusive and transformative economy [prosperity]; protecting our ecosystems for all societies and our children [planet]; promoting safe and peaceful societies and strong institutions [justice]; catalyzing global solidarity for sustainable development [partnership[3]]. But this still leaves important questions as to the exact role of an overlay – the worst case scenario would be it being presented as yet another addition to the long list (i.e. six elements plus 17 goals plus 169 targets could equal a reputational/ credibility crisis).

Another risk is that the framing provided by the six essential elements will perpetuate siloed thinking about sustainable development. The people, planet and prosperity elements match the social, environmental and economic dimensions of sustainable development, but they do not encourage the integrated thinking and approach across the elements that will be essential if the kinds of transformation envisaged are to be realised. The contradictions between prosperity and planet, for example, are not considered by the SG's report, though an attempt is made to say that the elements need to be taken together. One way to address this would be, as part of the proposed technical review of the OWG targets, to review how well they integrate the six essential elements.

The third option is to compress the 17 goals into a shorter menu. This would have to be done without losing the key parts of any of the goals – this is essential otherwise it looks as if some countries'/groups' priorities are being privileged over others. The Sustainable Development Solutions Network has proposed a set of principles that could drive such a consolidation[4]. And there would appear to be some 'easy wins' – for example consolidating the two ecosystem goals (marine and terrestrial) into one. Hypothetically it might look something like the following:

Goal 1      End poverty
Goal 2      End hunger and make agriculture sustainable
Goal 3      Healthy lives for all
Goal 4      Quality education for all
Goal 5      Full gender equality
Goal 6      Energy, water, sanitation, and other
                 infrastructure for all
Goal 7      Sustainable economic growth and full employment
Goal 8      Reduce inequalities
Goal 9      Inclusive, resilient, and sustainable cities
Goal 10    Combat climate change and its impacts*
Goal 11    Preserve oceans, forests, and other ecosystems
Goal 12    Peaceful societies, accountable institutions, and
                 an effective global partnership

However, any attempt at consolidation by its very nature cuts detail and risks that some essential issues such as nutrition – which would logically sit in Goal 2 – getting lost in translation.

Whether the issue constituencies would be happier with the second or third option is hard to gauge and would depend to a large degree on the way in which they were presented. It is important here to recognise that 'issue constituencies' potentially comprise most of us. Suggest taking out governance, violence, gender, children, ecosystem preservation, inequality and the majority of us are going to baulk at losing something which matters to us at a normative level.

But whatever happens at the goal level it is perhaps at the level of targets that there is the most urgent need to do something to make the agenda manageable. In the end it is against targets not goals that the headlines about progress are generated and indeed most of the impact of the MDGs happened through the target set (which stands at 21 now as against the infamous 169 targets of the OWG draft).

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3   http://www.un.org/pga/wp-content/uploads/sites/3/2014/12/081214_intergovernmental-negotiations-post-2015-development-agenda.pdf

4   http://unsdsn.org/resources/publications/principles-for-framing-sustainable-development-goals-targets-and-indicators/.

MDG Goal 1 has in practice mostly hit the news through the progress of the world (or regions or countries) against the headline target of halving absolute poverty as measured by the $1.25 a day measure. MDG Goal 3 has perhaps suffered most egregiously. The goal is to promote gender equality and the empowerment of women[5]. Slimming down the target set – and there are different ways to do this – as well as getting it right, is therefore critical. And of course in some areas (e.g. violence reduction) there are genuine measurement challenges. In the annex to this document we offer some tentative pointers to the generation of a tighter target set. Nailing the target issue will largely fall to the technical review process in which the UN Statistical Commission is set to play a lead role. It will be a difficult task both technically and politically.

The other key elements necessary in the forward process relate to three main parts. Firstly there will be a need for global civil society communities to remain engaged.

Secondly, the other processes necessary for the achievement of the SDGs need to remain on track – notably the need for an ambitious and effective settlement at the 21st Conference of the Parties to the UN Framework Agreement on Climate Change in Paris in December 2015.

And a large part of the prospects for that – as well as for a successful post-2015 outcome – will depend on the third element – namely the prospects of resources being delivered in a way which both promises success in the long run, and keeps enough of the key constituencies happy with the two deals to stay on board. The outcome of the Addis Ababa Financing for Development Conference in July 2015 will be critical for both the Paris CoP and the final settlement on the SDGs.

Financing of the SDGs has a number of elements which will need to be kept in view. As well as the big transfers of global public development finance, access to credit of different kinds, and access to private investment, attention will be needed to the elements that would underpin a workable architecture for monitoring and accountability. Some of this is about financing the necessary collection of data through both established and innovative methods as outlined in report of the UN Panel of Independent Advisory Panel of Experts on the 'data revolution'[6]. The section of the Synthesis Report about establishing a UN development machinery which will be up to the task of supporting delivery of the SDGs is also relevant. There is a strong case for re-thinking many parts of this structure.

In summary, the post-2015 process has been like nothing we have seen before in the multilateral arena. It has drawn in global citizen action on a scale not seen since the big UN conferences of the 90s (particularly the 1995 Fourth World Conference on Women) – but across a much broader swathe of issues. Inevitably it will be challenging to reach the destination (or, to look at it another way and push a metaphor to its limit, get the well-engineered vehicle to the rally start-line, so that it can last the really tough part of the course) in September 2015. Already the process has driven some significant normative shifts in the way development is discussed – on universalism, inequality and sustainability. Although the risks of falling short are still considerable, there are grounds for cautious optimism at this point. The SG's report is an important staging post along the route.

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5   However, very often it has wound up being listed as an education goal because the headline target refers to eliminating gender disparity at different levels of education.

6   http://www.undatarevolution.org

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## Annex: Some Pointers towards a Final Target set

It sometimes feels as if anyone who wants to propose any form of alteration or slimming down of the proposed target set in the OWG outcome document on the SDGs needs to put on some robust protective clothing beforehand. As noted above – there is a lot of wonderful stuff in the draft SDG framework and most of us have a deep emotional attachment to at least something in amongst the 17 goals and 169 targets. However, pretty much everyone also agrees that some form of sharpening and focusing of the target set will be necessary to assure a reasonably strong global impact. The theory of change behind the exercise does in the end boil down to whether attention can be focused on delivering specific outcomes. Too many targets and the focus bit will get rather lost in translation.

A good deal of the task of providing focus can be accomplished by establishing two tiers of targets – defined by a technical characteristic, rather than an implied order of importance. One set of targets can be identified as being of the same technical character as the MDG targets – namely that anyone with access to the datasets can produce an assessment of progress on the basis of reasonably widely accessible global data. An example of this from the Open Working Group target set for Goal 10 (inequality) would be target 10.1: *By 2030, progressively achieve and sustain income growth of the bottom 40% of the population at a rate higher than the national average.* On the other hand most of the rest of the targets proposed for Goal 10 are, entirely appropriately, of a character which would require nationally specific measures (and in many cases nationally specific categories to underpin the measures). Take for example Target 10.2: *By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.* The measures appropriate for the US might focus on gender and race. On the latter statistics related to the discriminatory operation of the criminal justice system would be prominent in how most analysts might want to approach the issue. For India, by contract, caste would need to be a major part of the picture and a complex range of measures of social inclusion would need to be considered. In short there is a strong case to have two kinds of targets – one which allows for global comparison and bench-marking – and one which allows for the operation of power relations in context to be fully taken into account.

The process of technical review will need to engage with a huge range of issues. We suggest in this annex what the process of reducing and sharpening target numbers might look like, taking in turn the dignity, planet, justice and partnership elements of the Secretary-General's taxonomy. For those interested in the people part of the agenda Save the Children (2014) is a recommended read. Hopefully we will be forgiven for not attempting to do the exercise for prosperity. On that area it is worth noting that the

existing MDG target 1b (Achieve full and productive employment and decent work for all, including women and young people) can provide a good basis for some of the agenda – particularly if labour productivity measures are taken as part of the base for the metrics. We focus in everything that follows on the first kind of target identified above – i.e. the kind that allows for inter-country global comparison. The second kind of target is of course also important in the country context.

These targets should also be accompanied by stepping stones targets, as previously proposed by ODI. These would ensure that attainment gaps were closed, and that no one is left behind – a principle endorsed by the HLP, the OWG and now the Secretary General. Stepping stones could be defined for each target, for every dimension of inequality (economic, social, political, environmental) and for every disadvantaged or marginalised group. They could also be defined at multiple intervals between 2015 and 2030 to ensure that progress remains on track.

### Dignity (to end poverty and fight inequality)

This is the area that perhaps lends itself most readily a slimline target set of globally comparative indicators. Indicators 1.1 and 10.1 provide the basis, with suggested modification as follows:

- By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day and reduce by 50% the share of people living below their country's 2015 national poverty line
- By 2030 progressively achieve and sustain income growth of the bottom 40% of the population at a rate at least two percentage points higher than the national average.

Clearly there would be a need to identify one or two globally comparative measures on gender inequality (which is the one form of group-based inequality that is relatively easy to measure on a globally comparative basis). Hopefully it would not be one that becomes seen as an education target as was the case with the MDG3. Having said that – it is likely that gender parity in education at different levels would form one of the necessary targets.

### Planet – to protect our ecosystems for all societies and our children

This is one of the areas where brevity is challenging. And not all of the indicators suggested below come with ready-made off-the-shelf metrics. Some careful tailoring will be required.

- By 2030, renewable energy is the source of half of the world's total final energy consumption
- By 2030, limit ocean acidification to 0.2 pH units
- By 2030, halt biodiversity loss
- By 2030, total freshwater withdrawals are in line with sustainably available water resources
- By 2030, all the world's forests are managed sustainably

- By 2030, halve food waste and food losses globally

## Justice – to promote safe and peaceful societies, and strong institutions

Some useful preparatory work has been done here (see for example Foresti et al 2014). How to produce the completely focused set will always be debatable – our suggestion is as follows:

- By 2030, all children worldwide are registered at birth and legally identified
- By 2030 reduction in average length of stay in pre-trial detention (average timeframe for a case to be finalized from arrest to determination of the case)
- By 2030 reduction of homicide rates
- Prevent and eliminate child deaths from violence and the recruitment and use of children by armed forces and groups.

## Partnership – to catalyse global solidarity for sustainable development

This is the hardest area of all in which to produce a slimline target set. MDG8, for example had more targets than any of the other MDGs (six). As well as being a longer list than the other MDGs it was also by a distance the least memorable. Attempting to avoid the long and unmemorable trap as far as possible we suggest the following as outlining the heart of the partnership agenda:

- A couple building on existing targets for Official Development Assistance, but increasing the emphasis on targeting the spend towards poorer countries:
  - Progress towards the 0.7% target
  - 50% of ODA to be spent in LDCs
- Targets (measures and level to be determined) which captures the world's ambitions for non-aid development finance.
- Aid effectiveness
  - Proportion of ODA that adheres to agreed international aid effectiveness and, where relevant, fragile states principles and targets (target to be determined)
- Climate change: All international public finance should include climate considerations
  - Proportion of International Public Finance that meets climate standards (target to be determined)
  - At least 50% of climate change adaptation financing should go to LDCs and SIDS
  - Grant financing for mitigation should be predominantly spent in less credit-worthy countries (target to be determined).
- Leveraging of private flows
  - Agree on a definition of publicly leveraged private finance, and record which companies provide it and their compliance with international standards (e.g. core environmental and social standards including labour standards).

# ODI

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