

PUTTING PEOPLE AND PLANET FIRST

CONCORD – Beyond 2015 European Task Force Recommendations for the Post-2015 Framework

European NGO confederation for relief and development



Beyond2015

Confédération européenne des ONG d'urgence et de développement



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THE BEYOND 2015 CAMPAIGN

Beyond 2015 is a global civil society campaign, pushing for a strong and legitimate successor framework to the Millennium Development Goals (MDGs). Ranging from small community-based organisations to international NGOs, academics and trade unions, Beyond 2015 currently brings together more than **600 civil society organisations** from over 95 countries across the world. We are united in working together to achieve the following:

- A global, overarching, cross-thematic framework to succeed the Millennium Development Goals, reflecting Beyond 2015's policy positions
- The process of developing this framework is participatory, inclusive and responsive to the voices of those directly affected by poverty and injustice

The global campaign is made up of national hubs, which play an important role in contributing to the work of the four regional hubs (Africa, Asia, Europe and Latin America). One of the main functions of the regional hubs is to bring together the civil society of that region and elaborate a regional position on post-2015, which will in turn contribute to the final global position of the whole campaign. Work is currently ongoing on the elaboration of the international campaign's proposal for the vision, purpose, values and criteria for a post-2015 framework.

The CONCORD-Beyond 2015 European Task Force

The European Task Force (ETF) is the European regional hub of the Beyond 2015 international campaign. The ETF is also an integral part of the working structures of CONCORD - the European confederation of 1,800 development and humanitarian NGOs working together to influence the development policy of the European Union – and as such consults closely with the full membership of CONCORD. The ETF recommendations for the future post-2015 framework therefore represent the common voice of these European development NGOs on the post-2015 framework. However, the ETF position cannot possibly reflect the full range of opinions of the individual participating organisations of the ETF or that of the national hubs in European countries.

The Drafting Process

The Steering Group of the ETF¹, supported by over 20 other organisations with specific thematic expertise, was primarily responsible for the drafting of the ETF recommendations contained herein. However, this paper is the result of more than one year of reflection by and discussion between ETF participants, backed up by both desk and field research. Two rounds of consultation and feedback were held within the ETF specifically on draft versions of this proposal. Over 800 comments were received from 56 organisations in the first round and 482 comments from 40 organisations in the second round.

The Steering Group of the ETF would like to thank all those organisations which have contributed their ideas, their time and their support in order to produce this position paper on the post-2015 framework. We recognise that there is still thinking to be done and that there is no one perfect solution. Furthermore, it is still early days and we should not lock ourselves in to any one option. For this reason, we have deliberately stopped short of proposing a full-blown post-2015 framework.

For the European Task Force, the **purpose of this paper** is to stimulate thinking, to show that a more comprehensive approach to sustainable development is not only necessary but eminently possible and to share some innovative ideas on how to construct a post-2015 framework such that it may retain the positive features of the Millennium Development Goals and build upon them, while also overcoming some of their drawbacks. We are open to discussing and modifying our ideas and welcome constructive exchanges on the content of this paper.

^{1 11.11.11,} Caritas Europa, Cidse, CONCORD Denmark, CYINDEP, HelpAge International, Kehys, Plan International, Save the Children, Trócaire, WWF

EXECUTIVE SUMMARY

Thanks to the MDGs, huge progress has been achieved in areas such as healthcare and education, significant gains have been made in tackling poverty and millions more have access to safe drinking water. However, the world is a very different place to when the Millennium Development Goals (MDGs) were designed at the turn of the century. A number of global challenges, such as climate change, have emerged which were then less recognised, others such as inequality have taken deeper root, while the systems, models and paradigms by which we live our lives have been shown to function in the interests of only a few and to be unsustainable and even destructive in the longer term.

The CONCORD-Beyond 2015 European Task Force (ETF) believes that the post-2015 framework will need to take into consideration these realities. However, it must be built, this time, on an analysis of the root causes of the new and remaining challenges and a projection of how these will affect the planet and its people over the next generation, or 20 years. We urge world leaders to come together to design a single, integrated and comprehensive post-2015 framework, based on the three dimensions of sustainable development and just governance and building on the synergies between all four areas.

The ETF's vision for the outcomes of the post-2015 framework is a just, equitable and sustainable world in which every person can realise their human rights, fulfil their potential and live free from poverty. This vision translates into a series of key principles which must underpin the design of the framework. First and foremost amongst these is the need to base each element of the future framework on the human rights principles of equality and non-discrimination, participation and empowerment and responsibility and accountability. Improving equality is one of the key concerns of the ETF. All people must benefit from the outcomes of the framework and indeed the most marginalised must be prioritised. Linked to this, the ETF places a considerable emphasis on the critical need for gender equality and girls' and women's empowerment. A key means to empower people is to engage them and facilitate their meaningful participation in social, political and economic decision-making. The post-2015 framework must therefore place a much greater emphasis on meaningful participation of both adults and children through open and transparent processes. Equality and meaningful participation are both so key that we recommend they be used, together with other factors, to determine the success of the whole framework.

Secondly, we propose that poverty be looked at from a multi-dimensional perspective that would encompass a shortage of capabilities, choices, security and power as well as of resources such as income. For this reason we propose to focus on a well-being measure instead of having a goal on income poverty alone and to raise this up to an overarching indicator measuring the outcome of the whole framework. In this way, we hope to tackle the root causes of poverty more comprehensively than a single goal on income poverty could do. Similarly, we propose that the world moves beyond Gross Domestic Product (GDP) as the measurement of growth and progress in a country. Most economies today are built on a premise that equates the growth of a country's GDP with well-being. However, there is a growing realisation that the benefits of growth are not shared equally among a population and therefore that growth does not necessarily lead to reduced poverty or inequality, or improved well-being for the majority of people. GDP, as a measure of growth, should therefore be replaced with a measure based on well-being.

The challenge of fulfilling the vision set out earlier is dependent on our addressing sustainability. The interlinked nature of issues must be reflected in a comprehensive post-2015 framework which addresses all three dimensions of sustainability (social, economic and environmental). Just to cite one example, fulfilling the rights to food, water and health, as well as securing the energy needs for a growing population in a sustainable manner demands a radically different approach to growth, development and the use of natural resources in the post-2015 period. Key among the issues to be addressed are the prevailing production and consumption models on which our global economy is founded.

Given the nature and scale of the global challenges the world is facing, it is no longer possible to imagine a framework which is designed predominantly for implementation by developing countries. The post-2015 framework must be universal, with global goals pertaining to all countries and all countries contributing to their achievement. Every country must commit to make improvements in all goal areas, but the nature of the improvement must necessarily be tailored to the precise context of the country concerned. The principle of common but differentiated

responsibility is applied at more detailed levels of the framework (such as target and indicator levels) in order to contextualise the response to a country's situation and to reflect differing historical contributions to the current challenges. This may therefore imply a greater responsibility to act for some countries than for others, but an obligation to act which applies to every country.

In order to meet the challenges and to achieve the vision set out above, the ETF is proposing a series of 21 aspirational, global goals across the four categories of inclusive social development, economic transformation, environmental sustainability and just governance. To our mind, these 21 goals are crucial given that business as usual is no longer an option. We have attempted to create synergies between goals and to tackle issues in a manner which avoids the creation of silos as far as possible. We have chosen, in our proposal, not to elaborate a complete framework, but to remain at the global goal level since it is premature to enter into the details of what needs to be achieved in each area. However, clearly, such global goals will need to be complemented by appropriate targets (to identify specific actions to achieve the goals) and indicators (to measure progress) which should be rendered more context-specific.

Human development must remain at the heart of the goals of the framework, but it must be dealt with in a manner which is both more comprehensive and more inclusive than is the case in the MDGs framework so that, together with the goals in the other areas, the gaps between people are narrowed. A number of issues that are central to the very challenges and changes facing the world, such as forced migration or peace and stability, must be incorporated in the future framework. The ETF has chosen to address the root causes of these issues rather than the symptoms themselves. A comprehensive response to, for example, forced migration or conflict, cannot therefore be captured in one goal, but must be at the heart of all goals. In the realm of inclusive social development, we have therefore focused on universal access to quality basic services such as education and healthcare and to adequate nutritious food and clean water, given their importance as foundation stones for all progress. We also propose that decent work and social protection must be central to the post-2015 framework and that in order to deliver on sustainable progress we must tackle discrimination of all kinds and violence, both of which particularly affect women and children.

Inclusive social development must be delivered and complemented by a thorough transformation of economic processes. There are four main areas which need to be addressed in order to reorient the economy to serve people and planet. Firstly, finance should be a pillar that supports the vision of the new framework, rather than the primary force driving the economy. The post-2015 framework must therefore contribute to re-directing finance and to tightening up and supervising financial regulations and standards. Secondly, trade policy must become a tool for empowerment and an engine for development. That means it must become more transparent and less dominated by a narrow set of interests working in favour of the biggest companies, and rather promote sustainable and equitable trading relationships with a focus on small-scale producers and businesses which can contribute to spreading employment and wealth more evenly in society. Thirdly, tax systems need to be reformed and strengthened so that they perform critical tasks such as redistributing income between people and so that the state can fulfil its responsibilities in terms of providing quality social services and adequate social security. Taxation has enormous potential to raise much of the development finance needed to implement the post-2015 framework. Lastly, the International Financial Institutions must be reformed and democratised in order to fulfil the human rights obligations of their members.

Current trends in economic growth and unsustainable consumption patterns are putting untenable pressure on the natural environment and the capacity of our planet to sustain us. With population growth set to continue, it is critical to review our use of and impacts on natural resources: environmental sustainability underpins the achievement of many social and economic objectives. The challenges of unequal access to natural resources essential for survival, for well-being and for economic activities, biodiversity loss and environmental degradation, as well as vulnerability to climate change, have become more severe, creating new risks for already disadvantaged people. These must all be addressed in the post-2015 framework.

Sustainable development has governance issues at its heart. Just governance embodies principles such as participatory approaches, transparency and equity which have been mainstreamed throughout our whole proposal, not just in the goal areas. However, in addition to such mainstreaming, some aspects of governance are sufficiently distinct or important that they require a separate goal area. These pertain to building or strengthening stable, democratic institutions at both national and international levels and ensuring that authority is exercised in the interests of all, not just a few. Democracy, transparency, respect for the rule of law, the fight against corruption and addressing specific factors which tend to fuel conflict and instability are all crucial for just governance to become a reality.

In addition, for this to be a truly human rights-based framework, *how* it is accomplished will be equally important to *what* is accomplished. The quality of the decision-making and implementation processes is therefore as important as, and critical to, the realisation of the goals themselves. The urgent need to reduce inequality – and particularly gender inequality – to ensure meaningful participation and empowerment, and to improve well-being for all must determine the way in which the goals are pursued and constitute Critical Success Factors (CSF) in the ETF proposal. It will be essential that countries can demonstrate requisite progress on each and every one of these three CSF, *across all goals, targets and indicators* for the framework to be considered successful.

There are two enabling conditions which are prerequisites for effective, sustainable development. If they are not adequately addressed, a ceiling will be set on the degree of progress possible. These two concern the effective and adequate financing of the framework and ensuring that through policy coherence for sustainable development (PCD) no policy in other domains harms the development prospects of the poor and marginalised. The financing of the future framework must be built upon the existing international consensus, with a comprehensive and predictable approach that comprises ODA and concessional flows and takes into consideration common but differentiated responsibilities, especially when dealing with issues such as climate adaptation which, while being a global responsibility, in practice should fall for the most part to more advanced economies which have contributed the most to climate change. Financing will also need to take into consideration the need to raise greater domestic resources through taxation and harnessing the potential of the private sector, while regulating risks.

The current global governance system lacks the basic capacity to handle and redress unfair policies which may result in one actor's decisions or actions undermining the sustainable development paths of a group of people, a country or a region. If the post-2015 framework is to be successful, governments, transnational businesses and other actors must be called upon to put in place robust mechanisms to improve the respect and monitoring of PCD, as well as those mechanisms for dealing with violations of the principle of 'do no harm' which underpins PCD. Such mechanisms should be implemented at international, regional and national levels.

Lastly, the framework must allow people to hold their leaders to account for the changes they commit to. Rigorous, independent accountability mechanisms will therefore be needed at both international and national levels to track progress on all the goals. Where the framework addresses issues with respect to which international standards or norms already exist, the focus should be on strengthening existing accountability mechanisms. Where the framework covers issues where there is a gap in effective mandatory accountability mechanisms, such as in the area of corporate transparency and accountability, new mechanisms will need to be put in place. At a national level, systems must be created or strengthened to allow civil society and individuals, particularly the most marginalised, to participate fully in decision-making processes and in monitoring and reporting on progress made.

Before us now we have a historic opportunity to build on the results of the MDGs, to set the world on a fast track course to social, economic and environmental sustainability and to progressively realise people's rights. We must return to the values that were espoused in the Millennium Declaration – values such as solidarity, equality, respect, justice and sustainability for all and by all – and show the political will and courage necessary to adopt new ways of doing business in the name of the greater global good. The European Task Force therefore urges European decision-makers to show leadership and identify and address in a comprehensive manner the key global challenges in a single, integrated post-2015 framework based on human rights principles and the progressive realisation of everyone's rights.

EUROPEAN TASK FORCE PROPOSED GLOBAL GOALS SUMMARY TABLE

Goal 1	Quality education and life skills for all
Goal 2	Universal coverage of and access to quality healthcare to maximise health at all stages of life
Goal 3	Adequate food and a nutritious diet for all through equitable and sustainable food production systems
Goal 4	Access to and availability of sustainable clean water and sanitation for all
Goal 5	Liveable habitats which are socially, economically and environmentally sustainable
Goal 6	Decent work and social protection for all
Goal 7	Gender equality and girls' and women's empowerment in all spheres
Goal 8	Freedom from all forms of violence through comprehensive national protection systems
Goal 9	Financial system serves people and respects resource thresholds
Goal 10	Trade policy and practice promote sustainable human development
Goal 11	Tax systems fulfil their fundamental social functions
Goal 12	International Financial Institutions fulfil the human rights obligations of their members
Goal 13	Equitable access to natural resources
Goal 14	Biodiversity and ecosystem services maintained and restored
Goal 15	Low carbon development strategies pursued by all countries
Goal 16	Minimal human and economic loss owing to natural hazards
Goal 17	Universal access to safe, renewable and reliable energy
Goal 18	Democratic governance becomes a reality in all countries
Goal 19	Zero corruption in all spheres
Goal 20	Universal access to an independent justice system and no impunity
Goal 21	Zero tolerance for external factors fueling conflicts

SECTION ONE

LEGACY OF THE MDGS AND IMPLICATIONS FOR THE FUTURE

he Millennium Development Goals (MDGs), which stem from the Millennium Declaration of the year 2000, have resulted in a series of unprecedented achievements. The historic political agreement and commitment to improve human development have saved millions of lives and bettered the lives of millions more. However, the job is not finished yet and it is crucial that an agreement is reached globally on how to take forward a similar, but more-far-reaching framework after 2015, when the MDGs expire.

One of the key strengths of the MDGs was the increased focus and priority-setting in the debates and, to a lesser extent, in the actions of the international community, particularly as regards social development and social policy. In a considerable number of countries, some of the goals were made explicit in national development policies and domestic commitments were increased alongside international funding. Many developing country governments also enhanced their commitment to fighting poverty more broadly. The MDGs were often the reference point for donor agreements with partner countries and they served as an effective tool for civil society to raise awareness and push for greater progress in human development. Progress could be measured, albeit in an overly narrow manner, on the basis of the agreed indicators. Furthermore, the statistical methodology and data needed as a basis for analysis and policy development were improved for those issues that featured prominently in the MDG framework.

However, implementing the MDGs has taught us a number of valuable lessons on what works and what does not, and some of the strengths of the MDG framework also proved to be risks and weaknesses. For example, the narrow focus on a number of social development issues and the fact that progress in these fields has been measured by even narrower indicators has led to only late inclusion, undervaluation or even total omission of some important aspects of development such as peace and freedom from violence, governance and anti-corruption, decent work and social protection, population dynamics, far greater human mobility, an integrated approach to sustainable resource management, climate change adaptation etc. Certainly, the MDGs failed to address the root causes of poverty and while some goals helped to further the realisation of human rights, much more must be done. Furthermore, there is an inherent danger in the 'MDG approach', in that it reduces 'development' to progress on some of the basic needs and development policy to development assistance to the poorest and most problematic countries. So one could argue, as has Jan Vandemoortele, that the MDGs "represent a reductionist view of development" or an oversimplification.²

The emphasis on aggregate measurements, while simple to understand, has masked the fact that countries have prioritised the 'easier-to-reach' parts of the population and has meant that a country might be 'on track' to meet a particular goal while huge disparities may exist within the country, for example between age groups, sexes, geographic locations, population groups or income quintiles. A considerable increase in inequality has been noted over the last 10-15 years, with the marginalised and disadvantaged³ falling still further behind and the gaps between the rich few and the poorer masses widening dramatically – a phenomenon which has not been reserved to any one income group of countries. Lastly, countries may have made enormous progress, such as a number of African countries, but may still be missing the MDG targets and as a result be criticised.

² If not the MDGs, then what?, Jan Vandemoortele, Third World Quarterly, Volume 32, Issue 1, 2011

³ There are a wide variety of groups of people who may fall into the categories of 'marginalised' and 'disadvantaged', depending on the precise situation. The ETF recognises that any list is bound to leave some people out, but we are referring, at a minimum, to those who may suffer discrimination on the basis of, or been left behind owing to their age, gender, sex, sexual orientation or gender identity, race, colour, ethnicity, language, religion, disability, political or other opinion, national or social origin, property, birth or other status, or geographic location.

Four lessons may be drawn from these observations. Firstly, a crucial consideration for the post-2015 framework will be its geographic and thematic scope if it is to address the multiple factors that impact on development. It is now time to move beyond the traditional development cooperation agenda and identify and address comprehensively the true root causes of the key challenges that the world and its people are facing today and to do so in a truly global manner. Just as the framework will need to address a wider scope of issues, including the environment and climate change, economic factors, population dynamics, situations of fragility and so on, so will it be necessary for all countries to commit to making change and to contributing to meeting the objectives of the post-2015 framework. Secondly, since one size does *not* fit all, while the framework must be global in scope, it will also need to be suitably flexible so as to apply to different national or regional contexts; thirdly, a combination of quantitative and qualitative measures should be used, which may be more complex but will certainly better reflect the progress a population is making; and fourthly, a focus on marginalised people - and particularly on girls and women - will be crucial if the aim of the framework is to reduce poverty everywhere, to progressively realise people's rights and to empower people to fulfil their potential.

CURRENT CONTEXT

Gimate change, food insecurity, resource constraints, population dynamics, increased migration and mobility, an unsustainable growth, consumption and production model and the financial and economic crises all pose complex and interrelated challenges that must be addressed in a holistic way, reflecting the highly interlinked nature of the world today. What's more, the world's population has not only grown by 1bn since the MDGs were agreed, but is set to reach 9bn by 2050. This only serves to increase the urgency of addressing sustainability in the social, economic and environmental spheres. Only in this way will it be possible to realise the human and environmental well-being and development commitments that have been enshrined in the UN Charter, international law, norms and agreements.

The politics of development have changed significantly since the MDGs were designed: the geo-political balance of power has shifted (although huge power imbalances still remain, both within and between countries), inequality is deepening and poverty is taking on new dimensions, while the actors tackling - and creating - development challenges have changed. Furthermore, there is a growing realisation that the benefits of growth are not shared equally among a population and therefore that growth does not necessarily lead to reduced poverty or inequality.

The complexity, severity and interlinked nature of the challenges should not be underestimated – a financial crisis in one country soon ripples out to become a global crisis, climate change is not an 'Asian' or 'African' phenomenon (even though the human impacts may be greatest there) but a global one and linkages between such issues as consumption and growth patterns, food production and environmental degradation must be recognised and addressed. It is no longer possible or reasonable to imagine that we can deal with issues in silos going forward. Not only does this not take into consideration the impacts of one policy or action on another, but it is increasingly unlikely that we can be successful in tackling one area without also working simultaneously on other areas.

This also means that a different kind of framework is needed, one in which unequal power relations are addressed so that rich countries no longer dictate to poorer ones what needs to change, but in which all countries and all actors work in partnership to address the root causes of our common global challenges. All actors must be called upon to accept their fair share of responsibility both for their historic contribution to the present situation and for their role in improving the outlook for the future. All must be called upon to re-visit hallowed ground and accept compromise in the name of the greater global good and global sustainability. And all must accept that business as usual is not an option.

The United Nations must guide the world through a participatory and transparent process to develop such an ambitious and comprehensive framework, together with its implementing and accountability mechanisms.

VISION AND PURPOSE OF THE POST-2015 FRAMEWORK

The Beyond 2015 ETF vision is of a just, equitable and sustainable world in which every person can realise their human rights, fulfil their potential and live free from poverty.

"he **purpose** of the framework would therefore be to establish a new global consensus and commitment to achieve this vision and set out the road-map regarding how its objectives will be reached. The framework must enable people to hold their leaders to account for the changes to which they have committed.

KEY PRINCIPLES UNDERPINNING THE FRAMEWORK

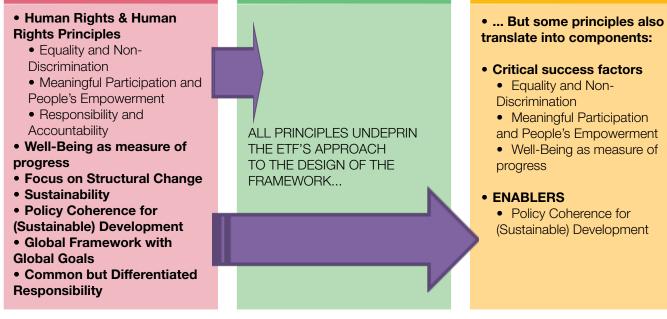
n order to realise the vision we have set out for post-2015, the ETF proposes that seven key principles underpin and be integrated into the framework's design. Some of these principles stem from the lessons learnt from implementing the MDGs and will seek to redress some of the observed drawbacks of the MDGs, while others relate to the nature of the global challenges currently being faced and which are likely to be increasingly important over the next 20 years or so.

How precisely these principles are incorporated in the framework depends on the principle and they are not, therefore, treated in the same way in our proposal for the future framework. For example, some are so critical that they are embedded in every part of the framework, while others refer more to the nature of the framework which must be agreed. This section therefore serves to set out some core elements of our thinking and lays the foundation stones for our subsequent framework design.

APPROACH

DESIGN

PRINCIPLES



1. The Progressive Realisation of Human Rights and the Application of Human Rights Principles

The ETF adheres to the principle that the post-2015 framework must prioritise the progressive realisation of people's rights as enshrined in the Universal Declaration on Human Rights, Human Rights Conventions, treaties, standards and norms at international and regional level. Human rights, being legally codified, confer an obligation on states to progressively realise them for every person in their country, no matter their age, status etc, and to help other countries to do so where needed and possible. Human rights are universal, indivisible and inalienable. The ETF therefore also believes that the key human rights principles of equality and non-discrimination, participation and empowerment, prioritising marginalised people, as well as accountability, must underpin the future global framework.

1A. Equality and Non-Discrimination

A human rights-based approach clearly underlines the fact that all people - no matter what their race, ethnicity, sex, sexual orientation or gender identity, age, disability, language, religion, political or other opinion, national or social origin, property, birth or other status – must benefit from the outcomes of the framework and indeed that the most marginalised must be prioritised in order to improve equality. All people should, moreover, be able

to equally access the resources and services they need to live in dignity and contribute to society to their fullest potential. The notion of equality – or addressing inequality – will be crucial in the future framework. The way the MDG framework was conceived led to countries pursuing 'low-hanging fruit' – that is, achieving progress for those who were the easiest to reach. This inadvertently left the poorest and most marginalised even further behind. A much greater focus will be needed in the post-2015 framework on reaching the 'hardest-to-reach' or the 'final fifth' in many areas. It is for this reason that the ETF proposes that the future framework specifically tackles discrimination and exclusion and their underlying drivers.

Gender equality is one of the key forms of equality which must be more comprehensively addressed in the future framework, together with girls' and women's empowerment, both through a stand-alone goal and through mainstreaming across other goals. This is a human rights imperative in and of itself, but is also critical to development, owing to the fact that it concerns approximately half the world's 7bn population. Furthermore, gender inequality exacerbates all other forms of inequality. On the other hand, addressing gender inequality and girls' and women's empowerment improves human development outcomes across the board, serves to support the economy and enables women to play their vital role in ensuring the survival, resilience and well-being of their families and communities.

In practical terms, addressing inequality requires that each goal in the post-2015 framework be applicable to the entire population, including non-citizens, and be measured using disaggregated data, while legislative measures may be needed at national level. In addition, in order to measure the outcomes of efforts to address inequality, we propose that it be incorporated amongst the Critical Success Factors of the framework.

1B. Meaningful Participation and People's Empowerment

One of the key drawbacks of the MDGs – both in terms of the process of designing the framework and in its outcomes – was the lack of empowerment fostered among the people concerned. A key means to empower people is to engage them and facilitate their meaningful participation in social, political and economic decision-making. It is well-accepted that policies are most successful when they are designed and owned at the level at which they are implemented, for which the participation of the population is clearly crucial. The post-2015 framework must therefore place a much greater emphasis on meaningful participation of adults and children through open and transparent processes. It will need to dedicate specific attention to the needs of groups traditionally excluded from decision-making. Women and girls, for example, suffer marginalisation at multiple levels despite their being essential actors in designing and implementing policy for the benefit of impoverished and marginalised sections of society.

People's ability to participate in decision-making is clearly dependent on the governance structures which prevail or are created, the mechanisms to input their views, and the information available to people regarding their rights and the commitments made by their governments. Going hand-in-hand with information is the need to provide civic education programmes.

For these reasons, the ETF proposes to elevate the human rights principle of participation and empowerment to a core objective of the framework and a means by which to judge the success of the framework: a critical success factor. We also focus on improving governance structures and accountability across all goal areas.

However, just as power must be exercised in the interests of all sections of society and leaders at all levels must be responsive to the ideas expressed by those they govern, so it is also people's responsibility to participate as far as they are able.

Enabling the participation of communities and people in local and national policy-making processes would be rendered meaningless if the policy space enjoyed by their government at the regional and/or international level is so limited as to prevent any effective policy debate among different options. Correcting imbalances in representation and participation in the spheres of finance, trade and macro-economic policy decision-making at the global level will therefore be as important as opening up spaces for participation at lower levels.

This has been incorporated within the Critical Success Factors of the framework design we propose.

1C. Responsibility and Accountability

A ccountability is central to democratic, just governance and respect for human rights. A wide range of actors operate and impact on each other in the global 'free' market. More importantly, they also impact significantly on the prospects of people living in poverty to improve their lives. It is therefore no longer credible to draw up a framework which only implicates the state. While the state plays a critical –and the primary - role, non-state actors such as business enterprises or civil society must both contribute to achieving the objectives of the framework and be accountable for any part they may play in inhibiting their achievement.

Thus, as part of the framework, the state and other relevant non-state actors would undertake to put in place conditions that encourage initiative, respect freedom and inculcate responsibility in each level of society.

It will then be essential to hold all actors to account for their role in achieving the goals in the framework. A range of rigorous, independent accountability mechanisms will be needed from the local to the international (UN) level and the populations of the countries concerned must have an opportunity to feed in to such mechanisms. These are described in greater detail later in our proposal.

2. Well-Being as a Measure of Individual and National Progress

The eradication of poverty is a key objective of the post-2015 framework, with poverty generally understood as in the MDG framework - as income poverty. Thus, when addressing poverty eradication or reduction, one is referring to the two currently accepted 'international poverty lines' of \$1.25/day and \$2/day. However, the ETF has severe misgivings regarding the acceptability of these two targets, not least because they impose a 'one size fits all' approach. While all occurrences of such extreme poverty must of course be eliminated, poverty reduction efforts should not be limited to these artificially determined cut-off points, nor should they be the sole prerogative of Low Income Countries (LICs). It is noteworthy that, using these accepted definitions, 75% of the world's poor currently live in Middle Income Countries (MICs),⁴ while based on national poverty lines, 170m people live in poverty in High Income Countries.⁵

Furthermore, these 'poverty lines' are limited to measuring income poverty. In reality, poverty goes beyond simple income poverty. It is a multidimensional phenomenon that also encompasses a shortage of resources, capabilities, choices, security and power.⁶ Thus, one may not be income poor, but indeed be poor when considered from the broader perspective of these multiple indicators. The ETF therefore considers that income is not a sufficient indicator to measure poverty in its fuller sense. We propose that a new measure be adopted based on the notion of **well-being**. We suggest that indicators such as **access to adequate food, shelter, quality basic services, healthy life expectancy, income security, decent work and work-life balance, physical security or integrity and a clean environment could be considered for incorporation into this new well-being measure. Given the importance of well-being for people, we have incorporated this as one of the three Critical Success Factors. This measurement for an individual's well-being should be disaggregated according to the seven factors we include in the Equality Critical Success Factor below, in order to give a clear idea of how well-being varies across income groups, geographic location etc.**

Considerable work is being done to develop a measure at a national, or macro, level (such as the UN Human Development Report using a Multi-Dimensional Poverty Index) and these efforts should be harnessed and discussed at an international level when designing the post-2015 framework in order to establish a new measure for poverty at the individual level.

2A. Moving Beyond GDP to Measure Progress

he presence or lack of growth, as measured by Gross Domestic Product (GDP), is the key metric currently used to judge a country's progress. Most economies today are built on a premise that equates the growth of a country's GDP with well-being. However, the GDP of a country only counts the monetary value of all officially

5 What Do National Poverty Lines Tell Us About Global Poverty?, Ugo Gentilini and Andy Sumner, IDS, June 2012

⁴ Global Poverty and the New Bottom Billion: What if Three-Quarters of the World's Poor Live in Middle-Income Countries? Andy Sumner, Institute of Development Studies, September 2010

⁶ E/C.12/2001/10, para. 8, Committee on Economic, Social and Cultural Rights, 2001

recognised goods and services that it produces over the course of a year. GDP-measured economic growth is insufficient as a measure of progress because it does not take into consideration, for example, the exploitation of natural resources or the creation of pollution. Nor does it reflect living standards, or well-being, or equality of outcomes: an increase in GDP does not necessarily translate into a greater sense of well-being, and certainly not for everyone. As such, GDP is inefficient as a measure of development.

Furthermore, the emphasis on GDP-growth has resulted in a consumerist culture across the world, based on the acquisition of material goods. The very notion of GDP-growth and the resulting production and consumption models are founded on a short-sighted assumption that natural resources are a bottomless reservoir from which we can help ourselves at will. This applies both to natural resources which are required for productions processes (raw materials and energy), and to the planet's capacity to absorb all the waste from production and consumption. There is ample evidence that this is not the case and that we are causing immense, irreparable and unsustainable harm to our environment.

Rather, we should pursue a model focused on the **well-being** of a nation and its people, and in which the nation's human and natural capital would be measured and valued as well as the goods and services produced. Such a measure would value unpaid work in the home, care for others, unpaid voluntary work and the entire informal sector. It would reflect natural resource depletion and social costs caused by carbon emissions, both of which need to be taken much more seriously if we are to ensure environmental sustainability and ultimately social and economic sustainability.

The ETF recognises and has drawn on the variety of attempts to define and measure well-being and once again proposes that an international discussion be held to determine the new measure, as part of the work done to prepare the post-2015 framework.⁷ Nonetheless, in our view, **the new Well-Being Measure must include at a minimum: life expectancy at birth, access to services, living standards, decent work, safety and environmental degradation.**⁸ The precise indicators to be used for each element would need to be agreed internationally.

The **Well-Being Measure** would contribute to a redefinition of the concept and measurement of national progress, relevant to all categories of country. As for the measure of individual well-being, this is incorporated in the Critical Success Factors we propose.

3. Focus on Structural Change

Injust, oppressive or badly designed structures are often at the root of many of the issues that the framework must tackle. The framework should aim to change or remove such structures – whether in the economic, social, political or juridical spheres - that perpetuate poverty, inequality, discrimination or environmental degradation. The ETF has focused on root cause analysis to recommend structural, transformational changes in each of the goal areas; it will also be fundamental if the critical success factors are to be achieved.

4. Sustainability, Now and in the Future

The challenge of fulfilling the vision set out at the beginning of this paper is dependent on our addressing sustainability. The interlinked nature of issues must be reflected in a comprehensive post-2015 framework which addresses all three dimensions of sustainability: social, economic and environmental. In order to reduce poverty and inequality globally, while staying within the planet's boundaries and its capacity to support us now and in the future, environmental sustainability and respect for biodiversity and ecosystem services must underpin the whole framework. Fulfilling the rights to food, water and health, for example, as well as securing the energy needs for a growing population in a sustainable manner demand a radically different approach to growth and development

For example, Growth and Development, by the network BOND (2011) provides an overview of a number of existing proposals for alternative measurements of progress. Others proposals and references include the Human Development Index, 'Care Economy' https:// www.coc.org/gwp/human-well-being-heart-economics, work around the concept of 'Buen Vivir', or 'Living Well' 'http://www.ibase.br/en/wp-content/uploads/2011/08/Recovering-Ethical-Pillars-Buen-Vivir1.pdf">Buen Vivir', or 'Living Well' 'http://www.ibase.br/en/wp-content/uploads/2011/08/Recovering-Ethical-Pillars-Buen-Vivir1.pdf">Buen Vivir', and work by UNEP on measuring progress on the Green Economy.

⁸ These proposed minimum indicators are proposed based on a mapping of existing proposals for improved composite indexes for measuring progress, highlighting those which were common to most proposals and that covered the social, economic and environmental domains. It is not based on a critical or comparative analysis of the intent, content and gaps of these proposals however and is therefore indicative only.

in the post-2015 period. We must de-couple growth and the use of natural resources, for example by reducing and eventually eliminating our dependence on non-renewable resources. Key among the issues to be addressed are the prevailing consumption and production models on which our global economy is founded.

In order to bring the standards of living of peoples across the world closer together, but to respect the planetary boundaries, a more equitable distribution of consumption is necessary. Thus those who are currently over-consuming will need to consume far less, whilst consumption patterns across the board must change drastically. Similarly, a far greater resource use efficiency must be ensured, together with a reduction in waste production and careful consideration of waste disposal.

In addition, we will need to acknowledge, address and reduce the impacts of climate change which, as is the case for many negative phenomena, hit the poorest and most vulnerable the hardest. Strengthening their long-term resilience will be an important outcome of the framework's measures.

Sustainability has been incorporated into our vision and is incorporated into the recommendations in each goal area, as well as in the well-being measures we propose.

5. Policy Coherence for (Sustainable) Development

Policy Coherence for (Sustainable) Development (PCD) refers to the requirement for all actors to ensure that their policies in any area do not negatively impact on people's prospects for progress or on the realisation of their rights and preferably support those objectives. PCD will be fundamental to the success of the future framework, and a key enabler of progress, not least because the negative effects of a policy generally hit the most marginalised people on the planet hardest despite their holding no responsibility for those policies. PCD potentially addresses this critical global "accountability gap" more than any other policy instrument by stressing that all decision-making processes by all actors – in both the North and South - must be responsive to the needs and aspirations of the world's poorest and most marginalised people and must 'do no harm' to their human rights and development perspectives. Mechanisms will need to be established to make a reality of PCD, including a monitoring mechanism and a means for redress. Some of these mechanisms should be global, while others may be national or local.

Ensuring policy coherence across key sectors to support sustainable development goals will avoid generating further costs, or undoing investments through the negative effects of incompatible and harmful policies. Important policy areas include: climate change; trade, investment and finance (including crisis prevention, ending tax avoidance and evasion and eliminating speculation on essential goods and services); agriculture; energy; food security; health; migration; and conflict, fragility and security policies. Binding regulation should be envisaged for major actors in the global economy and international policy. The EU's legal obligation under the Lisbon Treaty to ensure that all policies take account of development objectives makes for an interesting model, even if further work is needed on implementation.

Owing to the nature of PCD facilitating considerably greater progress, it has been included as one of the two **enablers** we propose.

6. Universal Framework with Universal Goals

A shighlighted earlier, given the number and nature of global challenges which require international cooperation, cross-border action and policy coordination to address them, a universal (or global) framework is undoubtedly needed. Furthermore, a universal framework will enjoy greater legitimacy and acceptance than one which is not. It would ensure global recognition of global responsibilities, and contribute to ending the antiquated 'North-South dichotomy'. It goes without saying, therefore, that every country should commit to making changes and improvements in accordance with the objectives of the framework.

At the same time, implementing the MDGs has shown that development outcomes last longer when planning and implementation are nationally and locally owned. This calls for a framework that allows for priority-setting, and implementation at the national or sub-national level as appropriate.

7. Common but Differentiated Responsibility

There are two aspects to the principle of common-but-differentiated responsibility as applied to achieving global goals. The first relates to the fact that countries are at different stages in development and the degree and the precise nature of their response to the same issue - such as poverty or unemployment - will need to be tailored. However, since goals must be phrased and agreed in 'universal' terms – ie. as applying to all people everywhere - this necessarily will engender action by all countries to make improvements for each goal in their context.

The second relates to acknowledging countries' differential present and historical contributions to the challenges the world faces and therefore their responsibility in addressing them. One example is the case of environmental degradation: one of the key elements of the Rio Declaration from 1992, re-emphasised in the outcome document of the 'Rio+20' Conference on Sustainable Development in 2012, was differentiated responsibility to act, but an obligation to act which applies to every country. Accordingly, in the post-2015 framework, all countries must commit to contributing to the achievement of all the goals which are agreed at global (UN) level, but some may need to do more than others in line with their responsibility for the current situation.

The principle of 'shared responsibility' is a crucial component of the principle of common but differentiated responsibility. This has already been recognised by the international community as one of the fundamental values of the twenty-first century. The Millennium Declaration states: "Global challenges must be managed in a way that distributes the costs and burdens fairly in accordance with basic principles of equity and social justice. Those who suffer or who benefit least deserve help from those who benefit most." In line with this principle, the prevailing paternalistic and charitable notion of development assistance must be replaced by a common conceptualisation of burden-sharing between rich and poor countries.

In summary, as mentioned above, some of these key principles are so critical that they are embedded in every part of the framework, while others refer more to the nature of the framework which must be agreed. However, they all lay the foundation stones for the framework design set out in the following pages.

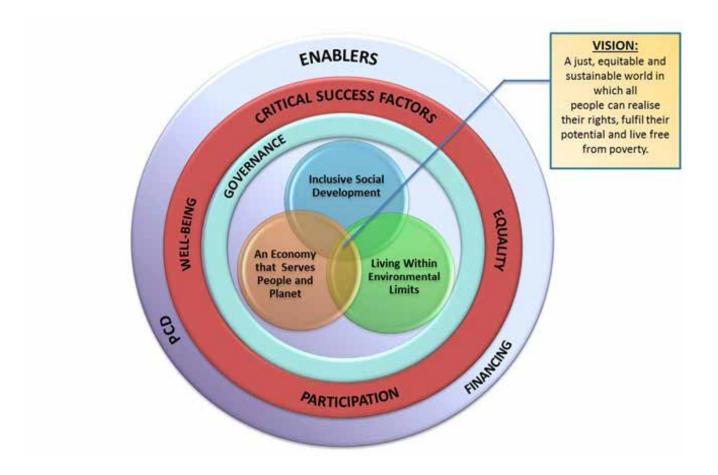
FRAMEWORK DESIGN

t is not possible going forward to imagine that we can simply tweak the existing system or, worse still, just invest still more money without making structural change. Business as usual is not an option. Change is necessary and it must be transformative, structural and comprehensive in scope. Henceforth, it will not be the achievement of a number of objectives alone that counts, but also the road we travel to get there. The quality of the processes will in part determine the quality and scale of the outcomes.

The starting point of the post-2015 framework must be that all people should live as productive and fulfilling a life as possible, seeing the progressive realisation of their rights, in full respect of environmental limits. Poverty and inequality are not accidents of fate. They are the results of specific power relations and policy decisions which are discriminatory, exclusionary and unjust and which create obstacles to people participating fully in the economy and in society in general. These barriers are rooted in political, legal, social, and economic structures starting at the household level and extending up to the international level. Climate change, population dynamics and mounting inequality that has arisen out of an ineffective paradigm of growth and development only serve to compound the structural barriers. Accordingly, the framework should set out the conditions that need to be put in place to overcome these issues.

The Framework structure must be rooted in an overarching, global consensus stating the vision of the framework and the values that should guide policies and actions outlined in the framework (see above for a list of principles which should be included). This should be similar in style to the Millennium Declaration, but shorter and fully translated in the framework.

The following illustration is intended to demonstrate how the CONCORD-Beyond 2015 European Task Force proposes that the post-2015 framework be structured and how each part of the framework design is equally important with the central aim being to achieve the vision set out earlier.



The framework should be composed of a number of parts, which are outlined in more detail below.

1. A set of universal goals challenging the status quo and addressing the key global challenges

n view of the degree of globalisation today and a growing number of global challenges which require international cooperation, cross-border action and policy coordination, a universal – or global -framework is undoubtedly needed. If the framework is to transform business as usual, then these universal goals must be aspirational in nature. All countries will be required to contribute to making progress on each goal in their own context (taking into consideration the fact of different starting points).

The ETF identified a huge number of global issues around which goals could be created, but when a root cause analysis was applied, it was found these could be grouped within the three dimensions of sustainable development and key governance-related issues that are fundamental for institution-building and which could not be covered in any one of the dimensions of sustainable development. Broadly-speaking, the ETF has therefore identified four goal areas: inclusive social development; economic transformation; environmental sustainability and just governance. In total, we propose 21 global goals.

2. A set of ambitious targets appropriate to the national context

n order to be actionable, such aspirational, global goals will need to be broken down to a number of **targets**. It is particularly at this level that we would urge that synergies be created between the goal areas to link social, economic and environmental measures. And since one size does not fit all, these targets will need to be rendered context-specific. The precise actions needed and embodied in the targets to work towards achieving a goal may therefore vary in different countries, but should always aim to improve the current situation significantly for all people.

3. A series of country-relevant indicators to measure progress in implementing the framework and in achieving the goals

The European Task Force feels that it is too early in the process to determine which indicators should be agreed upon per goal area, although we have started to give thought to this. Moreover, the precise nature of the indicators per goal should be determined at national level and validated in fully participatory, transparent, local processes to ensure their applicability and relevance to people living in poverty or suffering marginalisation or discrimination.

In preparation for future work in indicators, we should highlight that we not believe that the post-2015 framework should be limited to those indicators for which data already exists. Gaps in data collection and evidence must be identified and addressed as part of an ongoing commitment to improve monitoring, reduce inequalities and strengthen accountability. As the MDGs have shown, data collection can be vastly improved and broadened as a positive outcome of the framework.

However, if international targets have been fixed, as in the realm of child mortality rates, for example, these must set the standard that countries aspire to ultimately reach, with intermediate benchmarks being determined at the national level through a participatory process in order to reflect the national context. Similarly, it goes without saying that where an international treaty, standards or norms exist, these too should be used to guide indicator-setting.

4. Critical Success Factors to measure the success of the implementation of the whole framework

The MDG framework did not prescribe the means by which goals should be achieved, nor that the outcomes should be distributed evenly across population groups. Similarly they did not take a root cause approach, which has meant that while progress has been made, it is inevitably limited and not necessarily sustainable. The Critical Success Factors (CSF) we propose are therefore concerned with the way all goals are pursued. Progress on each of the CSF is fundamental for the framework to be considered successful. And indeed, the CSF measure the

success of the whole framework, since each and every goal, target and indicator must be geared towards making progress on the CSF. They would therefore act as "mega-indicators" and are not pre-conditions for achieving the goals but outcomes of the implementation of the framework's elements that must be measured.

The three CSF's, which are all elaborated in the following chapter, are:

- Well-being
- Meaningful Participation and People's Empowerment
- Equality and Non-Discrimination

5. A set of enablers to ensure effective implementation

The ETF has identified two areas which are preconditions that must be addressed if the framework as a whole is to be implemented successfully, but which are neither goal areas nor accountability mechanisms. They relate to the foundation stones which need to be in place to enable the structural, transformational and sustainable changes the framework will imply. The enablers apply to the whole framework, in that none of the objectives of the framework will be achieved to the maximum extent possible if these are not acted upon.

The two areas identified are:

- Financing of the framework
- Policy coherence for development

6. Accountability mechanisms must be established or strengthened in order to hold all identified duty-bearers to account

or these mechanisms to be efficient, clear lines of responsibility for state and non-state actors must be established and the accountability mechanisms chosen must be appropriate, independent and rigorous. They will be needed at two levels: international and national. At the international level, relevant duty-bearers must be held to account for the commitments they made pertaining to the post-2015 framework as a whole. At a national level, mechanisms are needed for people to hold their leaders to account for their commitments, as well as to challenge violations of their rights or breaches of Policy Coherence for Development. Clear deadlines must be set for such mechanisms to be established and systems of appeal created for when all other avenues of accountability have been exhausted.

7. A timeline for reviewing the framework's achievements and deficiencies, with a final meeting point to consider the future

he ETF proposes that the objectives of the post-2015 framework should be achieved within one generation – ie. within **20 years**. However, we consider that intermediate benchmarks need to be defined to enable a logical sequencing of change, or to allow for the fact that some aspects of the framework will take longer to achieve than others, or that some countries will need longer to reach a particular level in any given area. This would also enable and oblige countries to review and report on progress on a regular – even annual – basis.

In addition to this, given the current rates of change we are witnessing and the difficulty of determining a relevant framework for 20 years hence, we recommend that thorough **5-yearly reviews** at international level be integrated into the planning for the framework. That would allow for a re-assessment of the relevance of parts of the framework and appropriate reorientation or adaptation.

Finally, we urge world leaders to consider a **global meeting point** after 20 years to assess progress and necessary follow-up to the framework as a whole.

SECTION TWO

THE CONCORD-BEYOND 2015 EUROPEAN TASK FORCE PROPOSAL FOR THE POST-2015 FRAMEWORK

The ETF, after much consideration based on a root cause analysis of the issues at stake, decided to base itself primarily on the three dimensions of sustainable development in order to organise its recommendations for goals. We recognise and try to build on the links between the social, economic and environmental sectors, as the previous diagram showed. However key governance-related issues that are fundamental for institution-building and which could not be covered in any one of the dimensions of sustainable development have been incorporated into a fourth goal set. Broadly-speaking, the ETF has therefore identified four goal areas: inclusive social development; economic transformation; environmental sustainability and just governance. In total, we propose 21 global goals. In this first position paper we have decided to remain at global goal level since it is still early in the process and more reflection is necessary as to the best selection of targets (to operationalise goals) and indicators (to measure outcomes) in order to advance the realisation of human rights and human development in a sustainable fashion.

The Multi-Dimensional Nature of Poverty

A s stated earlier, poverty is a multidimensional phenomenon going beyond pure income poverty. To our mind, if a human rights-based approach is used throughout the framework and poverty reduction is one of the aims, then the whole framework should contribute to this – and be constructed such that it does.

Therefore, despite our firm conviction that extreme poverty must be eradicated and relative poverty reduced globally, the ETF does not support the inclusion of a goal on poverty in the post-2015 framework. We are concerned that there is an inherent danger that, in including such a goal, the international community will focus exclusively on income poverty and will, as a result (and as witnessed in the implementation of the MDG framework) *not address the root causes of poverty*. As explained, we therefore focus on a new measure of *well-being* which better captures, and expands upon, the multidimensional nature of poverty.

However, one must of course measure whether poverty – in all its forms, including income poverty – has been reduced and whether the future framework is achieving its objectives. That is the reason for our including the well-being measure among the Critical Success Factors.

INCLUSIVE SOCIAL DEVELOPMENT

Social and human development was at the heart of the MDGs. However, there is broad consensus that the MDGs did not go far enough and that there is considerable 'unfinished business' in terms of the goals that were included in the MDG framework. The post-2015 framework should address this, but not by simply incorporating all the MDGs and prolonging their shelf-life. Since a more comprehensive approach to development is required, some re-thinking is necessary. Furthermore, the framework should also identify and build on synergies between the individual components of the framework, such as between education, vocational training and decent work, or between health, livelihoods and the environment.

The ETF proposes a series of 8 aspirational, global goals focusing on key social services, decent work and universal access to social protection, protection from harm and gender equality and girls' and women's empowerment.

The transformative power of education for people, their families, and their communities is widely acknowledged. However, the experience of the MDGs has shown that the focus on quantitative targets was very much at the expense of the quality of the education and learning outcomes. The development community now recognises that nine years of quality education, moving beyond primary to lower secondary, are necessary to ensure children get the knowledge and life skills necessary to improve their lives and realise their potential. As the UN Decade of Education for Sustainable Development affirmed, one of the fundamental roles of education is also to teach children the values, behaviour and lifestyles required for a sustainable future and for positive societal transformation. A focus on learning outcomes is therefore critical, combined with far greater attention to equity in order to reach the most marginalised children. In addition to education, opportunities for vocational training must be improved in order for young people to transition more easily into the labour market.

Just as quality education is indispensable in order to fulfil one's potential, so is universal access to quality healthcare which focuses on prevention, treatment and care and aims to maximise healthy life expectancy.⁹ The post-2015 framework must build on the important work done thanks to the MDGs and must continue to strengthen national public health systems by improving coverage, access and quality. Universal access to a package of essential services must be guaranteed in order to enable children to survive and thrive and adults to enjoy a long, healthy life expectancy, without the risk of incurring financial hardship. The components of such a package must be determined nationally in order to meet the population's needs. Other, more specialised services relating to particular moments in one's life course should also be provided. The advances made in terms of access to sexual and reproductive healthcare and HIV prevention, treatment, care and support should be built upon going forward. It is worth noting that work in the environmental sphere to reduce pollution and address climate change, for example, will also help to improve health outcomes.

Access to adequate¹⁰, nutritious food underpins one's ability to learn and one's health and is fundamental to wellbeing. Achieving huge progress on food and nutrition security is not only possible but essential. Micronutrient deficiency, stunting, underweight, and overweight and obesity are all symptoms of the same underlying problems: poverty, inequality and a dysfunctional, unfair food system that is unable to meet the health and nutrition needs of the world's population. The global food production system is, moreover, unsustainable, with our consumption and production models having severe impacts on environmental degradation (such as serious losses in soil productivity) and climate change, as well as being highly wasteful. Indeed, the current food production system contributes to a vicious circle of increasing climate change and climate change itself causing increased natural hazards which can be disastrous in terms of food production. Given the additional factors of population growth, rapid and increasing urbanisation, changing diets, significant use of farmland for biofuels and scarce natural resources, business as usual is not an option. Urgent action is necessary to ensure universal access to adequate food. Increasing and improving small-holder productivity - with a focus on women small-holders – should be central to the post-2015 framework. This is closely linked to work on gender equality to ensure that women have equal access to productive resources and services.

In the understandable and necessary focus on underweight and food and nutrition security, one must not overlook the "double burden of malnutrition", ie. problems of overweight and obesity and increased intake of fat, sodium and sugar which are increasingly affecting all categories of country and all age-groups of people, including children, and causing significant health problems. In this regard, the provisions of the future framework should tackle the responsibilities of all the actors in this domain, including the private sector.

Universal access to and the availability of sustainable clean water and sanitation are essential to human life, yet millions of people do not have access to either. Without clean water and adequate sanitation facilities, it will be impossible to reach many of the other goals in the framework. However, provision of water and sanitation facilities must be done through sustainable, integrated water resource management (dealt with in the chapter on living within environmental limits). A number of factors are leading to a growing demand for water and increasing pressure on this scarce resource, including economic development (eg. large-scale, unsustainable agricultural practices), population growth and urbanisation. The post-2015 framework should address equitable access to water and water security for all, together with adequate sanitation facilities, especially in schools and hospitals.¹¹

⁹ See, in this regard, the draft WHO and UNICEF Report on the Global Thematic Consultation on Health

¹⁰ The right to adequate food has been defined by the Special Rapporteur on the Right to Food in 2002 as: "The right to have regular, permanent and unrestricted access, either directly or by means of financial purchases, to quantitatively and qualitatively adequate and sufficient food corresponding to the cultural traditions of the people to which the consumer belongs, and which ensure a physical and mental, individual and collective, fulfilling and dignified life free of fear"

¹¹ UNICEF / WHO consultation on Water and Sanitation post-2015: http://www.wssinfo.org/fileadmin/user_upload/resources/ Consultation_JMP_post2015_August2012.pdf

Between now and 2050, the world's population is projected to grow from around 7bn to 9.3bn people, with the majority of this growth expected in developing countries. Not only will such rapid growth present challenges to achieving human development objectives such as education and healthcare, or providing the food, water and energy resources required, but living conditions will also be called into question. With populations moving at an exponential rate to urban areas, the goal of 'liveable habitats' will be key.¹² Homes, communities, towns and cities must be planned, built and renewed in a sustainable way, respecting people's rights and environmental limits, which in turn implies that the necessary structures, policies and institutions must be put in place. Growing urbanisation will also require governments to draw up sustainable Urban Mobility Plans, addressing all aspects of transport and mobility, in order to maximise efficiency but reduce negative impacts on the climate, the environment and people's health. These must be integrated with Sustainable Energy Action Planning, whose aims are optimal energy efficiency and energy conservation, low- or no-carbon energy supply and accessible, equitable and good energy service provision to all.

With current economic policies focusing on austerity measures and companies trying to cut costs, unemployment rates are rising the world over. This is not helped by the fact that livelihoods which are reliant on agriculture, fisheries and natural resources are increasingly vulnerable due to environmental degradation. Of course, unemployment and under-employment are problems that may affect one at any point across the life course, but the significantly high levels of youth unemployment in developing countries and increasingly in developed countries too means that addressing decent work for all and the connections between education, vocational training and work, must be a priority post-2015. Unemployment puts extra pressure on people, on public coffers and on stability. Conversely, a decent job, beyond providing the means with which a person can satisfy their basic needs, makes them autonomous, provides a sense of dignity and worth and contributes to social integration. A shift to a sustainable development trajectory driven by policies and investments in renewable energies, climate-friendly technologies and more sustainable models of production and consumption will offer additional and new types of employment. Similarly, valuing unpaid work in the home, care for others, unpaid voluntary work and the entire informal sector, all of which affect women primarily, will be important going forward. Decent work and social protection are key elements of any inclusive social and economic development anywhere in the world.¹³

Social protection has been shown to play an important role in preventing and reducing poverty, protecting lives and livelihoods against shocks, reducing inequality by redistributing wealth and the benefits of economic growth more fairly, fostering social cohesion and inclusion and contributing to state-building. Social protection is also critical to improving people's life chances through access to education, healthcare, adequate, nutritious food, adequate housing, water and sanitation. It therefore has an important multiplier effect in the longer term for economic growth and contributes to the conditions necessary for peace and stability in a country. National social protection floors and comprehensive social protection systems must be established or improved in all countries, adapted to situations in which the informal sector is large and with particular attention being paid to the most vulnerable people in order to ensure basic income security across the life course.

The post-2015 framework must also address a number of factors which have the ability to significantly curtail progress on inclusive social development. One of these is discrimination, which is the underlying cause of much of the inequality in the world today and is often supported by legal and social structures. For social development to be truly inclusive, it must apply to all people without exception, whereas in reality progress may depend on factors such as one's income, gender, age, geographic location or social status. States must take concerted action to eliminate all forms of discrimination wherever they occur. For this reason we include equality and non-discrimination within the CSF. However, in addition to this, the future framework should contain a commitment by states to draw up and/ or implement specific anti-discrimination legislation and to review and reform all legislation with a view to ensuring non-discrimination in all spheres.

One particular form of discrimination, based on gender, has been identified as a key barrier to the achievement of all the MDGs. Gender inequality and the lack of girls' and women's empowerment must be comprehensively and specifically tackled in the post-2015 framework owing to the positive synergies this would create with every other element of the framework. The ETF proposes a two-track approach of mainstreaming as well as a specific goal on gender equality and women's empowerment (GEWE), which should be understood to include girls as well as

¹² UN Habitat input to UN Task Team on post-2105: http://www.un.org/en/development/desa/policy/untaskteam_undf/groupb_ unhabitat_suscities.pdf

¹³ The ILO Decent Work Agenda provides a useful, rights-based reference for decent work and its components, as well as indicators for the measurement of progress in implementation.

women. In order to tackle GEWE in a holistic manner, one must address: (a) the economic factors, such as land and inheritance rights, equality in employment, access to and control of resources and the proportion of unpaid domestic or care work for which girls and women are responsible; (b) the leadership and empowerment issues around decision-making and influence which includes women's political participation, but also the decision-making power at all levels including in the family; (c) in the social sectors including women's and girls' access to all levels of quality education and access to quality health services, including sexual and reproductive healthcare; and finally (d) eliminating violence against women and girls. The ETF has chosen to focus the goal on GEWE on the first two points, while we address access to social services and eliminating violence against girls and women in those specific goals of our proposed framework. Gender equality is mainstreamed throughout the framework and is included in the Critical Success Factors.

A second factor inhibiting progress on poverty reduction and human development is violence. Adults and children alike must be able to live their lives without fear of physical or psychological threat - whether from others or from environmental change and natural disasters. Violence, abuse and exploitation faced by women and girls is a particular concern that must be tackled, while violence against children, in addition to being a violation of their rights, negatively impacts on their development and their ability to reach their full potential. Violence has direct implications for progress on many other areas, be that health and education goals, or inclusive economic progress and poverty reduction. Furthermore, during conflict and disasters, women and children particularly face greatly increased risks of violence, abuse and exploitation. The term 'rape as a weapon of war' has been coined owing to the pervasive gender-based violence which characterises many conflicts. Progress on tackling violence has been slow, partly because it is linked to social norms and behaviours. The post-2015 framework must address violence comprehensively, and especially gender-based violence and violence against children. Part of the response will need to focus on strengthening national protection systems - that is, the structures, mechanisms and actors to prevent and respond to violence, abuse and exploitation - and ensuring that they are accessible to all. It will equally be important to strengthen the justice system and end impunity for perpetrators, and to address external factors which fuel conflict and instability (such as lack of access to resources or economic opportunities, or irresponsible arms transfers) - points which are dealt with in the other goal areas of our proposal.

he ETF therefore proposes the following set of global goals, which would address a majority of these issues. Within each one, there are important economic and environmental elements to be included in order to deliver a full and holistic outcome, bearing in mind the earlier visual representation of our proposal, which clearly shows that there is - and we welcome this - overlap between goals on inclusive social development, the economy and the environment and that one should not address one without the other.

Goal 1	Quality education and life skills for all
Goal 2	Universal coverage of and access to quality healthcare to maximise health at all stages of life
Goal 3	Adequate food and a nutritious diet for all through equitable and sustainable food production systems
Goal 4	Access to and availability of sustainable clean water and sanitation for all
Goal 5	Liveable habitats which are socially, economically and environmentally sustainable
Goal 6	Decent work and social protection for all
Goal 7	Gender equality and girls' and women's empowerment in all spheres
Goal 8	Freedom from all forms of violence through comprehensive national protection systems

REORIENTING THE ECONOMY TO SERVE PEOPLE AND PLANET

The premium set on GDP-growth has fostered a consumerist culture across the world for those who can afford to participate in it - a culture that has been fed and sustained by ever-increasing global integration. However, the benefits of globalisation are unevenly distributed as a result of unequal power relations between and within countries, and between poor host countries and the transnational companies that operate in them. It has allowed market mechanisms to determine the prices for energy, raw materials, labour and the disposal of waste: prices which do not reflect the real social and environmental costs of these goods and services. Profits are channelled for the benefit of a few rather than society and the planet as a whole. This behaviour has been reinforced by the failure to enforce international conventions and agreements for the protection of the environment and human rights. There is a lack of safeguards at all levels to prevent business enterprises from becoming complicit in or tacitly benefiting from human rights violations.

The fundamental function of the economy as a social institution to serve people and the planet, has been forgotten in the quest for efficiency and to maximise returns. In the face of the economic and financial crises we are experiencing, it is essential to set goals that will reorient the economy to fulfil its core functions. There are four areas which should be addressed as regards the proper functioning of the economy.

1. The Financial System

Inance should be a pillar that supports the vision of the new framework, rather than the primary force driving the economy. Financial regulation is currently embedded in and subservient to the prevailing unsustainable model of economic growth. It is therefore crucial that the post-2015 framework contributes to re-directing finance and to tightening up and supervising financial regulations and standards in order to improve the quality of life and reduce the unsustainable drain on natural resources. The governance of the financial sector should similarly be addressed as part of the reforms, including the democratisation of standard-setting bodies and decision-making on the design of regulation so that a broader group of stakeholders beyond central bankers from the global north and private actors is involved.

In order to reach a goal on better regulation and supervision of the financial sector, the preoccupation with growth measured on the basis of GDP must be confronted since it requires an unsustainable level of economic activity. Critical to the success of this goal is tackling the financial innovations that have resulted in the complexity and opacity of the financial sector, which even regulators have found challenging to tackle. Such innovations are mainly aimed at increasing the profits of the financial industry, while yielding little benefit - and sometimes creating risks - for society as a whole - as well illustrated by the financial crises or the impact that speculation on commodities, particularly on food grains, has on the right to adequate food. Clear rules and interventions (eg. through taxes aimed at discouraging highly leveraged speculation) will be needed to enforce transparency by all actors in the financial sector, to reduce their impact on public policy and protect public finances from the damage caused by uncontrolled risk-taking.

Measures will also be needed in the banking sector to allow banks to overcome credit risk and to allow Small and Medium Enterprises (SMEs) to borrow more easily. The lack of availability of 'quality lending' puts a considerable brake on the development or growth of SMEs and therefore on inclusive economic development.

2. Trade Policy and Practice

rade is a driver of poverty reduction and greater sustainable development only if it is managed for that purpose. Equity considerations and improved transparency are crucial to achieve both. However, all too often today, countries are forced to choose between attracting foreign investment on the one hand, and the development of fair and sustainable economies — including the fulfilment of human rights, dignified employment and a healthy environment — on the other. Trade policy is dominated by a narrow set of interests and currently leads to a 'race to the bottom' by each country trying to impose fewer and lower social, environmental, economic and fiscal conditions in order to attract investment and enhance competitive advantage that is typical of trade policy. In order to become a tool for empowerment and an engine for development, trade policy will need to be formulated differently. Trade and investment agreements and how they are negotiated today, with little or no parliamentary oversight or public debate, must be reformed so that they become agreements based on mutual support and public need rather than competition and accumulation of profit.

The usual character of trade practice today, in which big companies at the top end of supply chains enjoy the greatest power to dictate conditions to enterprises lower down in the supply chain, also needs to be addressed in order to promote sustainable and equitable trading relationships. Aside from the inequity of such practice, it compromises the ability of smaller enterprises to uphold their responsibilities vis-à-vis labour and as regards environmental and social standards.

Regulation will need to be envisaged to ensure country-by-country reporting by companies for every country in which they operate and covering all their activities and profits. Crucially, the environmental and social impacts of their production and supply chain must also be reported on. Existing standards and guidelines should be turned into a comprehensive and legally binding corporate accountability framework respecting human rights and environmental rules and standards. Furthermore, public procurement must become a vehicle to actively support more sustainable production and consumption patterns and to facilitate pro-small producer, ethical and environmentally friendly purchasing choices.

A priority focus on small-scale producers and businesses - with particular attention to those in the informal sectorcan contribute to spreading employment and wealth more evenly in society, and strengthen its resilience. Offering tools and appropriate schemes to small businesses in terms of representation and participation and enhancing their capacity to comply with regulation can deliver outcomes more in line with human rights obligations.

Lastly, our unsustainable use of natural resources in the prevailing models of production and consumption must be tackled. To date efforts to reduce the resource intensity of economic growth have not managed to bring us back within ecological limits in an equitable or timely way. At the same time, public policies and commercial practices continue to promote resource-intensive consumption practices. We must de-couple growth and the use of natural resources. Clearly, this will necessitate technological innovation, improving resource productivity and the marketing of green products, but sufficiency and equity of consumption must also be given the attention they deserve. In order to bring the standards of living of peoples across the world closer together, while respecting planetary boundaries, those who are currently over-consuming will need to consume far less in order for people in other parts of the world to realise their rights and achieve well-being. To take steps towards decreasing consumption, it is necessary to look beyond GDP as a measurement of progress and instead focus on the notion of well-being (as mentioned under Key Principles and Critical Success Factors) which takes into account environmental factors.¹⁴

3. Tax Systems

A well-organised and strong tax system will raise adequate revenues for the state to fulfil its responsibilities in terms of providing quality social services, adequate social security, and the necessary social and physical infrastructure for its people. The tax system should be used to re-price goods and services to reflect the actual impact of their production/consumption on society and to redistribute income and wealth to reduce extreme material inequality. Taxation has important governance dimensions as well. States that put in place a sophisticated administration to collect taxes tend to become more accountable to their people and to provide them with essential services, security and justice.¹⁵ Taxation can also be an instrument of regulation. An international financial transactions tax on highly leveraged financial trading that is usually not transparent and has little value for the real economy is an example - and could complement national taxation by raising important funding for development and directly addressing challenges related to global public goods. Similarly, taxation can be used as a form of corrective policy to reduce or phase out harmful behaviour based on the 'polluter pays' principle, such as carbon taxes, or taxation on tobacco to promote public health and contribute revenue to domestic health budgets.

Tax systems have been compromised in their fulfilment of these functions as a result of a number of factors. The mobility of capital and activities of trans-national corporations (TNCs) has led to tax competition, reduced regulation,

¹⁴ This is one of the outcomes of Rio+20: the UN Statistical Commission is charged with coming up with proposals for a broader set of measures building on work already done.

¹⁵ See in particular Moore, Mick (1997), Death without taxes: aid dependency, democracy and the fourth world, Institute of

Development Studies (IDS), Sussex University, February 1997 and Moore, Mick (1999) Taxation and political development, IDS, June 1999. See also: http://www2.ids.ac.uk/gdr/cfs/pdfs/Wp280.pdf - http://taxjustice.blogspot.com/2008/01/how-to-build-state.html - http://www.aei. org/publications/publD.27798/pub_detail.asp.

and the rise of tax havens or secrecy jurisdictions, so reducing the revenue-raising, redistributory and regulatory potential of taxation. It has been estimated that up to \$9 trillion of untaxed financial assets are secreted away in tax havens.¹⁶ Capital mobility has thus also shifted the tax burden from capital to labour and consumption. Clear rules are needed at international level to end tax avoidance, especially by TNCs, and the secrecy of tax havens, as well as to allow countries to renegotiate tax treaties, support regional agreements to tackle tax incentives, limit tax incentives and to raise much-needed domestic resources. Issues of tax avoidance and evasion (for example through mispricing) could be resolved in part through country-by-country reporting. Binding regulation for minimum standards in key areas should be considered, thereby combining a corporate social responsibility approach with the corporate accountability approach mentioned above.

The redistributive potential of taxation can be reinforced particularly in the context of tax policies on the returns of natural resource exploitation, whereas today contracts for their extraction usually result in the host country receiving just a fraction of the promised revenue¹⁷ and often at the expense of communities who are displaced to make way for the extractive activity.¹⁸ The money earned from natural resource exploitation should be channelled back to benefit the people and reduce income inequality, for example through supporting social protection policies and improving social services. Lastly, the potential of tax policy, tailor-made to respond to realities on the ground and the social contract, is greatly compromised by aid conditionality and the trade liberalisation agenda.

4. International Financial Institutions

The Bretton Woods Institutions, the IMF and the World Bank have a significant impact on a country's ability to fulfil its human rights obligations. Reality has shown time and again that IMF and World Bank policy advice and assistance, which usually escapes any form of parliamentary scrutiny or public debate, come at a great price for the social well-being of economies, undermining the states' ability to fulfil its human rights obligations. Alongside problems associated with their policy advice and finance, their internal governance reforms have so far only grudgingly given a greater say to emerging economies in their boards while poor countries still remain largely voiceless and under-represented.

As UN specialised agencies, the Bretton Woods Institutions must act consistently with the UN Charter. In an open letter in May 2012, the UN Committee on Economic, Social and Cultural Rights reminded states that they should respect their obligations to economic, social and cultural rights in their decision making as members of international financial institutions such as the World Bank and IMF and other regional bodies.¹⁹ To fulfil these obligations, reforms need to be stepped up to democratise these institutions for proportional representation and decision-making power for all countries, to enable greater parliamentary scrutiny of their policy impact at the national level and to make them more effectively accountable to human rights bodies and ensure their coherence with the rest of the UN system.

he ETF therefore proposes the following set of global goals, which would address a majority of these issues. Within each one, there are important social and environmental elements to be included in order to deliver a full and holistic outcome.

Goal 9	Financial system serves people and respects resource thresholds
Goal 10	Trade policy and practice promote sustainable human development
Goal 11	Tax systems fulfil their fundamental social functions
Goal 12	International Financial Institutions fulfil the human rights obligations of their members

¹⁶ Tax Justice Network, The Price of Offshore Revisited, July 2012

¹⁷ Christian Aid (2007), A Rich Seam: who benefits from rising commodity prices, London.

¹⁸ CIDSE (2008), Recommendations to reduce the risk of human rights violations and improve access to justice. Submission to UN Special Representative on Business and Human Rights, Brussels.

Letter from Arianga G.Pillay, Chairperson, Committee on Economic, Social and Cultural Rights to all State Parties to the International Covenant on Economic, Social and Cultural Rights dated 16 May 2012 available at the web address: http://www2.ohchr.org/english/bodies/ cescr/docs/LetterCESCRtoSP16.05.12.pdf

LIVING WITHIN ENVIRONMENTAL LIMITS

Midst economic and financial crises, gaps in wealth and social exclusion are increasing and conflicts over natural resources are on the rise. Current trends in economic growth and unsustainable consumption patterns are putting untenable pressure on the natural environment and the capacity of our planet to sustain us and on the ability of the most vulnerable to live in dignity and even fulfil their basic rights. We are pushing at the very limits of planetary boundaries or even exceeding them, denying equitable and sustainable development to others and to future generations.²⁰ With population growth set to continue, it is critical to review our use of and impacts on natural resources and ensure sustainability and human development going forward. Therefore all three dimensions of sustainable development should be addressed in an integrated manner in a future global framework. Environmental sustainability underpins the achievement of many social and economic objectives and also needs to be addressed directly in order to meet global challenges. For example, the World Health Organisation has estimated that, globally, nearly a quarter of all deaths and of the total disease burden can be attributed to environmental factors.²¹

Today, the world is using 50% more natural resources than the planet can afford, less than one-fifth of the world's forests are intact and over half of the global fish stocks are overexploited. High income regions are using five times more resources than the lowest income countries. Thus, not only are we living beyond the earth's means but we are distributing the benefits of this resource exploitation inequitably. The challenges of unequal access to natural resources essential for survival, for well-being and for economic activities, as well as vulnerability to environmental and climate change, have become more severe, creating new risks for already disadvantaged people. The root causes of these injustices will have to be tackled if the development needs of current and future generations are to be met in a world of natural resource constraints and scarcity.

In order to sustain long-term development outcomes, it is essential for the post-2015 framework to recognise that environmental degradation is interconnected with the root causes of poverty and to recognise the intrinsic value of the environment and ecosystem services in delivering lasting progress for human development. Failure to do so will affect people across the globe, but the largest impact by far will be on the rural and urban poor, manifested in unstable, inequitable access to nutritious food, energy, productive land and clean water, as well as in health impacts, insecure livelihoods, and even competition and conflict over land, water and other limited resources. Indigenous peoples, poor communities, women and disadvantaged groups are typically the losers in the competition for scarce resources and land.

Biodiversity and ecosystem services support the very foundations of life on earth. Multilateral environmental agreements and targets have been drawn up to address the issues of biodiversity loss and environmental degradation but political will must be mobilised for implementation and to put a stop to any further loss and degradation – including restoration where possible. Biodiversity and ecosystem health are also critical in supporting adaptation and resilience in the face of climate change, thus protection, management and restoration should feature in climate adaptation and long-term disaster risk reduction plans.

As already discussed, the economy, its structure and functions needs to be reoriented to address poverty and inequality while staying within the earth's boundaries. Sustainable management of natural resources and green technologies will contribute to job creation, to a safe and clean environment as well as to sustainable economic development. It will be critical to legislate to incorporate the real costs of environmental loss and damage into all decision-making across all sectors. Furthermore, policy interventions across the board must always include strong environmental aspects, be climate resilient and aim at reducing greenhouse gas emissions.

Climate change is also symptomatic of today's flawed development and economic model and will amplify existing social, political and resource stresses. For example, climate change is identified as potentially the biggest threat to human health in the 21st century. The world must avoid going above an average global temperature increase of 1.5°C in order to forestall catastrophic consequences. Yet despite strong scientific evidence, pursuing current policies will lead to an average global temperature increase of +4°C, putting the most vulnerable communities

²⁰ The concept of sustainable development was originally conceived as 'development that meets the needs of present generations without compromising the ability of future generations to meet their needs'.

²¹ WHO, Preventing disease through healthy environments: towards an estimate of the environmental burden of disease, 2006

further at risk. A future framework that does not account for climate change will fail to deliver poverty reduction and sustainable development. It must ensure that future impacts of climate change are also taken into consideration through attention to vulnerability, resilience building and long term disaster risk reduction.

The increasing number of disasters in the world resulting from natural hazards is acting as a major set-back to development. Generally, the effects of these disasters hit the poorest and most marginalised hardest, as they are the least equipped to prepare and respond to disaster and lose a greater proportion of assets as a result of disaster, thereby perpetuating the poverty cycle. Climate change will magnify existing vulnerabilities owing to the changing patterns of some natural hazards such as heat waves and more frequent droughts and floods. With sufficient preparation and better management of risks, hazards need not turn into disasters and both human and economic loss could be reduced. As part of a more comprehensive approach to sustainable development, disaster risk reduction strategies and disaster preparedness plans must be drawn up in order to prepare for, prevent and mitigate potential risks. Governments must ensure that they consult fully with concerned populations in doing so, especially seeking the opinions of women and children. The outcomes of the Hyogo Framework for Action discussions should also be incorporated.

As a further contribution to address climate change, energy from fossil fuels must be replaced by renewable and sustainable energy and energy efficiency must be greatly increased. Currently, the supply-driven approach of energy systems has led to unequal access, particularly for the poor and vulnerable groups. The lives of the poor must be improved through access to clean and sustainable energy for all. 1.4 billion people have only erratic or no access to safe and reliable electricity, whereas it is recognised that electricity can not only provide health and wellbeing benefits (for example, by refrigerating drugs and pumping water) but also increase business opportunities (for example through simple measure such as electric sewing machines, or enabling irrigation of fields). At present, 2.7 billion people are relying on traditional biomass for cooking and heating. Indoor smog and pollution from this practice kills 1.5 million people annually and women and children are particularly affected because they are the ones who often spend hours daily collecting and harvesting the biomass for domestic energy use. There are, therefore, health and social benefits to a low or zero carbon approach to development. It is crucial to promote a holistic approach to energy in the future which includes democratic ownership of local energy systems, needs assessments, financing, capacity-building and a framework of enabling policies. In developed countries, targets on energy efficiency and sustainable and renewable energy should be put in place. Governments should make use of energy indicators to assess the current and future environmental and social impacts of energy use, both in developed and developing countries. A new global development framework should not attempt to renegotiate existing and future agreements on climate change but targets on energy can be set to complement measures on climate mitigation and adaptation.

The Rio Principles and the Millennium Declaration in its entirety remain a valid foundation for sustainable development in the post-2015 framework including the 'precautionary' principle, the 'polluter pays' principle and the concept of common but differentiated responsibility. Similarly Rio Principle 10 covers environmental governance which is essential to ensure that all people everywhere, including women, indigenous peoples and vulnerable groups, have access to the resources they need, have a say in decision-making about the use and management of those natural resources and can press for transparency and accountability on their use.

he ETF therefore proposes the following global goals for the environmental dimension of sustainable development, which would address a majority of these issues. Within each one, there are important social and economic elements to be included in order to deliver a full and holistic outcome.

Goal 13	Equitable access to natural resources
Goal 14	Biodiversity and ecosystem services maintained and restored
Goal 15	Low carbon development strategies pursued by all countries
Goal 16	Minimal human and economic loss owing to natural hazards
Goal 17	Universal access to safe, renewable and reliable energy

JUST GOVERNANCE

Prelations and policy decisions which are discriminatory, exclusionary and unjust. Governance relates to how power and authority are exercised in the management of national and global public affairs and resources. Weak and illegitimate governance – both within and between countries – explains to a certain degree why the benefits of development are not equally shared between people. This is linked to a lack of stable or democratic institutions, particularly in conflict-affected and fragile states. Strong, stable and democratic institutions are fundamental to seeing change through over the longer term and ensuring that such change is in the interest of the people and the realisation of their rights. Democracy is one aspect of just governance which must be in place but which in and of itself is insufficient to ensure that those vested with authority are not able to become corrupted by their power and corruption are documented as amongst the critical bottlenecks in the achievement of the MDGs and are cited by many people living in poverty as one of the biggest barriers to their ability to better their situation. Improving governance will reduce the likelihood of recourse to violent solutions to concerns, will help countries to transition out of situations of fragility and ensure that economic growth translates into improvements in well-being for all.

Just governance is defined by six mutually-reinforcing dimensions. It must be: human rights-based; participatory; transparent; equitable; accountable; and it must guarantee access to justice, respect the rule of law and fight against corruption. The ETF deals with many of these dimensions elsewhere in our proposed framework and, wherever possible, the ETF has included specific governance-related recommendations in the other goal areas or in the enablers. Participation, for example, is therefore both a cross-cutting issue and has been raised up to be a critical success factor of the whole framework, while we dedicate a separate chapter to accountability. There are nonetheless certain aspects of institution-building and just governance which merit a stand-alone goal and these pertain to democracy, transparency, the rule of law, the fight against corruption and specific factors which tend to fuel conflict and instability.

Governance, as it relates to a post-2015 framework, must be addressed at two levels: national and international. At a national level, just, democratic governance is not achieved simply by holding regular, free and fair elections in which all segments of society can participate. Instead, it requires an approach to relations between the State and the people that recognises that the legitimacy of the State rests on the power delegated to it by the people. Respect for this relationship requires the institutionalisation of norms and practices that allow people to participate in decision-making at all levels, and to hold the Government and the State as a whole to account. Just, democratic governance requires that measures are put in place to educate people about their rights and about the commitments of their government (such as civic education programmes), and to ensure access to information for all people, including children and youth. It necessitates transparent processes (eg. budget-setting at various levels, tracking public expenditure and inward flows into state exchequers, respecting land rights etc), an enabling environment, freedom of expression (including an independent and critical media), democratic scrutiny (for example through an active civil society), and a free and fair arbitration and judicial system.

Just governance requires legal frameworks that are compliant with international standards, enforced impartially and provide full protection for human rights, access to justice (especially for the poor) and freedom from corruption. This is fundamental in order to tackle other factors such as trafficking in drugs, conflict diamonds and other natural resources, illicit financial flows, irresponsible arms transfers or commercial practices - all of which may fuel conflict and instability.

Given the emphasis placed on the role of corruption at all levels in inhibiting people living in poverty to access their basic rights and improve their situation, achieving just governance must incorporate specific efforts to eliminate bribery and corruption in the public sector (though recognising that corruption is not limited to this sector) at all levels in every country, underpinned by targets for transparent and accountable processes. Independent monitoring will be necessary to ensure, for example, transparent budget processes and access to justice will be crucial to redress infringement of rights related to corruption cases.

Rigorous accountability mechanisms (see final chapter) will be an important counterpart to improved governance since they ensure that policy-makers and power-holders (or duty-bearers) are held to transparent performance standards against which they are answerable, through democratic institutions and processes, most particularly at national level (eg. through a democratically elected parliament, or an independent judiciary).

We are particularly concerned with countries experiencing insecurity, violence and fragility since they are the furthest behind in building stable institutions which are accountable to the people. No low income, conflict-affected or fragile state has achieved a single MDG to date and they are unlikely to do so by 2015. Without peace, poverty reduction is impossible and development progress is slowed down or even reversed. Peace, security and development go hand-in-hand with building stable, democratic, just institutions. Progress is made on peace and development when governments are inclusive, responsive, fair and accountable and when a supportive international environment equips them with the policy space and resources to fulfil their responsibilities.

Lastly, it is crucial that any improvements in governance and the ability of people to participate in decision-making at national levels must not be undermined by unjust and undemocratic decision-making within global institutions. Changes in international economic and environmental governance structures at the global level must accompany commitments to just governance at national levels. These have been dealt with in the relevant sections of our proposal and are supported by further recommendations in the section on the institutional framework needed to implement the post-2015 agenda.

he ETF therefore proposes the following set of global goals, which would address a majority of these issues.

Goal 18	Democratic governance becomes a reality in all countries
Goal 19	Zero corruption in all spheres
Goal 20	Universal access to an independent justice system and no impunity
Goal 21	Zero tolerance for external factors fueling conflicts

CRITICAL SUCCESS FACTORS

n light of the ETF vision of a just, equitable and sustainable world in which every person can realise their human rights, fulfil their potential and live free from poverty, the ETF proposes three Critical Success Factors (CSF) to translate key elements of the vision which have been outlined in the Key Principles. They combine the need to focus particular attention on reducing inequality, reducing income poverty across the world, improving well-being, empowering people and ensuring sustainability now and for future generations. Each and every part of the framework should contribute to the achievement of the CSF. It will therefore be essential that countries can demonstrate requisite progress on each and every one of these CSF, *across all goals, targets and indicators.* Measurable progress on each of the CSF is therefore fundamental for the framework to be considered successful.

The CSF will need to be implemented from the very design of the processes which will ensure that countries make the changes required and agreed to in the framework. These CSF therefore particularly measure the quality of the processes and the way all goals are pursued. They impose an extra layer of accountability in addition to, and *working in conjunction with*, the indicator layer of the framework.

The ETF has identified the following Critical Success Factors:

1. Well-Being

Given our concern about the almost exclusive focus on income poverty, the ETF recommends that the multi-dimensional nature of poverty be recognised and addressed in the post-2015 framework. As already mentioned in the Key Principles, we propose that a new measure be adopted based on the notion of well-being. We suggest that indicators such as access to adequate food, shelter, quality basic services, healthy life expectancy, income security, decent work and work-life balance, physical security or integrity and a clean environment could be considered for incorporation into this new well-being measure. This measurement for an individual's well-being should be disaggregated according to the seven factors we include in the Equality CSF below, in order to give a clear idea of how well-being varies across income groups, geographic location etc.

At a national level, as already discussed, the ETF recommends that we move beyond measuring economic progress on the basis of GDP. We urge world leaders to adopt a well-being measure at the macro-level which would better reflect true progress (or regression) on a wide range of indicators of importance for the wealth and sustainability of a nation. At a minimum, this should include: life expectancy at birth, access to services, living standards, decent work, safety and environmental degradation.

If the post-2015 framework is to be considered meaningful and successful, it must shift the emphasis away from a poverty measurement based on income alone, towards one based on Well-Being, as measured by an agreed composite well-being indicator. This indicator will measure the overall progress made in all areas of the post-2015 framework, owing to the impacts that progress will have on improved well-being.

The framework must also institute a move away from GDP as a measure of progress in a country to a measure based on Well-Being, which would reflect elements from all three pillars of sustainable development. In terms of implementing the Well-Being CSF, it may be helpful to draw up a series of guiding questions for a country (or any sub-level thereof) to monitor the quality of the processes as regards well-being outcomes. These would also help to set up quality processes to implement the framework from the outset. Examples could include:

- Have the objectives included in the framework been pursued in a way that reduces the poverty, and improves the well-being of all people, especially those in the bottom income quintile or in marginalised groups?
- How are poverty and well-being defined with reference to the specific policy under consideration?
- How are well-being issues represented in the debate among the decision-makers and in the public opinion?
- How are the basic vital needs of the poorest and more marginalised being appropriately dealt with?
- Have the real social and economic values of nature and the costs of environmental degradation been embedded into the decision-making and implementation processes? If not, why not and how could this be rectified?
- How has the increasing pressure, at all levels, on scarce natural resources and planetary boundaries been taken into consideration?

2. Meaningful Participation and People's Empowerment

A smentioned in the Key Principles section, a comprehensive view of poverty and human rights-based development recognises the critical role of empowering people to shape their own lives. An essential component of this is enhancing all people's opportunities to participate meaningfully in decision-making which affects them. Participation is both a right in itself – enshrined in Article 25 of the International Covenant on Civil and Political Rights - and a strategy to achieve changes in attitudes and behaviours, policy, legislation and practice. Recognising that many institutions lack the trust of the people they are supposed to serve, the post-2015 framework can provide an opportunity, through its focus on participation, to construct new relationships based on legitimacy, just governance, transparency and accountability. Clearly, for participation to work in practice, a number of structural and governance issues may need to be addressed to ensure an enabling environment, such as guaranteeing access to information, civic education programmes, structures and mechanisms through which people – including young people and the poor and marginalised - can input their opinions.

If the post-2015 framework is to be considered meaningful and successful, it must catalyse a shift to more participatory and accountable governance at all levels. Governments must be able to show quantitatively and qualitatively that they have included a wide and diverse range of people (both adults and children as appropriate) in political, economic and social decision-making and that these people have had a meaningful opportunity to influence the outcomes of the decision-making process. The fact of a wide and diverse range of people being able to report independently on their experience of participation and monitoring the implementation of the framework would contribute to the assessment of the framework's success. In terms of implementing the Participation CSF, it may be helpful to draw up a series of guiding questions for a country (or any sub-level thereof) to monitor the quality of the processes as regards participation and empowerment outcomes. These would also help to set up quality processes to implement the framework from the outset.

Examples could include:

- Have the necessary structures and mechanisms to facilitate participation been put in place and/or strengthened, bearing in mind the barriers that some may face (such as disabled people, children etc) and especially those with multiple barriers?
- Have the objectives included in the framework been pursued in a way that maximises the participation of the various individuals and communities?
- Are there cases of exclusion from the national policy setting processes? How are these case of exclusion dealt with?
- How is this issue of participation present in the debate among the decision-makers and in the public opinion?
- How are the processes related to the objectives leading to greater empowerment, particularly of those individuals and communities previously excluded from national policy processes?
- How has mediation between different positions and interests been dealt in order to avoid recourse to violence?
- How has participation in decision-making over access to and use of natural resources been addressed?
- Are there institutions and mechanisms in place to ensure access to justice?
- How responsive are the formal institutions to criticisms coming from civil society organisations?
- How free is the expression of this sort of criticism?

3. Equality and Non-Discrimination

The MDGs framework, as has already been noted, masked the continued and significant growth in inequalities owing to the aggregate nature of its measurements. This drawback applied across the framework. There is ample evidence that inequalities not only undermine efforts to address poverty and inclusive social development and to achieve sustainable progress at a national level, but also increase social tensions and can lead to political instability. One of the key aims of the post-2015 framework must therefore be to address the root causes of inequality, such as discriminatory attitudes, laws, policies and actions, and support progress towards a narrowing of the gaps between people on all fronts, including income. While some measures have been highlighted in the inclusive social development section, inequality must overlay each and every indicator in the framework, the results of which should be measured by this CSF.

Using the notion of equity-weighted indicators,²² progress would be measured not just in absolute numbers, but with a specific focus on and prioritisation of those who have until now been most excluded. The ETF has identified a minimum of seven categories for which results should specifically be measured and for which disaggregated data will therefore be necessary. The seven categories to be used in equity-weighting results are: gender, age, disability, rural-urban split, minority status, social status and lowest income quintile. Progress for people who generally are discriminated against in each of these areas would be accorded greater weight than progress for others for *any* indicator.

This Equality Critical Success Factor must therefore be applied to all indicators, which in turn imposes a mainstreaming of these seven issues and a particular policy focus on them across the framework.

The UN System Task Team in its report, Addressing Inequalities: The Heart of the post-2015 development agenda and the Future We Want for All, May 2012, proposed a similar idea, but based on income only.

If the post-2015 framework is to be considered meaningful and successful, all the relevant indicators must be equity-weighted according to at least 7 factors: gender, age, disability, rural-urban split, minority status, social status and lowest income quintile, reflecting prioritisation of those who are typically most excluded and conferring more importance to progress in those areas.

In terms of implementing the Equality CSF, it may be helpful to draw up a series of guiding questions for a country (or any sub-level thereof) to monitor the quality of the processes as regards non-discrimination and equitable outcomes. These would also help to set up quality processes to implement the framework from the outset. Examples could include:

- Have the objectives included in the framework been pursued in a way that reduces the inequality between individuals and between different social groups?
- How is this issue present in the debate among the decision makers and in the public opinion?
- What are the main elements of discrimination in the country and how do these intersect?
- Are the statistical systems able to take into account and recognise the different kinds of discriminations and if not what is being done to address this?
- How have issues such as equal access to and use of critical natural resources such as water, land, energy, biodiversity or fisheries been addressed?
- How have policies and actions taken intra-generational equality into consideration, for example in terms of natural resource use?

ENABLERS

here are two issues which are preconditions and prerequisites for effective, sustainable development. If they are not adequately addressed, a ceiling will be set on the degree of progress possible. These two concern the financing of the framework and ensuring policy coherence for sustainable development.

Financing the Change, Changing the Finance

Reliable and effective sources of financing will be crucial to facilitate some of the transformative changes prescribed in our proposal, especially in terms of systems strengthening. International assistance will be critical in meeting the gaps many countries currently face in their domestic resources and it is therefore incumbent on richer countries to assist them to the maximum extent of available resources. Secondly, some parts of the framework will require special funding – such as climate adaptation – which, while being a global responsibility, in practice should fall for the most part to more advanced economies which have contributed the most to global challenges such as climate change, in line with the principle of common but differentiated responsibility.

Financing the post-2015 framework should be seen as one instrument within a coherent package of measures which includes, for example, PCD. It will require a combination of complementary mechanisms and given the necessarily more comprehensive nature of a future framework – in terms of thematic and geographic scope, the structural changes involved, the multiplicity of actors and its non-discriminatory nature - financing it will therefore be complex.

It must build upon - rather than stand parallel to - existing international consensuses on financing development and climate change actions, most notably the Monterrey Consensus on Financing for Development, the subsequent Doha Declaration on Financing for Development, the Paris Declaration on Aid Effectiveness, the Accra Agenda, the Busan Global Partnership for Effective Development Cooperation, the Copenhagen agreement within the UNFCCC for new and additional funding for climate mitigation and adaptation and the most recent Rio+20 outcomes on financing sustainable development. The framework should support existing commitments on social spending in the UN's Social Development Agenda and on least developed countries, as per the Fourth UN Conference on LDCs.

The following elements are crucial to ensure that the financing of the framework is both adequate and sufficient. In some instances they repeat measures highlighted elsewhere in order to re-group all aspects related to financing the future framework and underline their importance.

1. Financing needs must be assessed on the basis of a comprehensive, correct and disaggregated costing of the implementation of the framework in its entirety

he environmental and social costs of providing the goods and services required should be integrated into the costing. The extra costs to reach goals such as providing adequate social protection systems for all and the conservation and restoration of natural resources and ecological systems should be realistically calculated and redistributed in a fair way.

2. Binding regulation of the financial sector, and change in the financial architecture

The prevention of financial crises and finding ways to make capital contribute in a fair way to sustainable development are essential elements of the financing of the new framework. Reaching the goals on financial regulation set out in the Economic section of our proposal will therefore be crucial. The following principles will need to be complied with while also being integrated into the financial system and the economy in general:

- Financial assets and flows should be visible and transparent.
- The impact of different types of financial flows on sustainable development should be assessed and properly monitored.
- The financial sector should be adequately regulated in order to provide for financial stability and crisis prevention.

- Banking supervision agreements should take into account the environmental and social risks of banking activities (with environmental and social clauses being included in future bank regulation).
- International human rights and environmental rules and standards should be incorporated into investment and credit criteria. This should apply not only to public financial institutions but also to private actors in financial markets.
- Principles and practice of good governance should apply to financial policy. Public and private actors in the financial sector should be held accountable for their actions. Decisions on resource allocation and transfer mechanisms should be transparent and monitored.

3. A just tax system at national and international level

Taxation has enormous potential to raise much of the development finance needed to implement the post-2015 framework. The first basis of stable development financing is domestic resource mobilisation through a fair taxation system. The breakdown of regulation and insufficient (or absent) multilateral action has failed to regulate mobile financial flows and weak tax systems particularly in developing countries. These factors have led to the exponential growth of illicit financial flows which if curtailed and taxed would raise approximately USD160billion in domestic revenues annually. In this regard it is crucial to reach the goals to strengthen tax systems, increase multilateral cooperation to end tax avoidance and evasion and put in place international taxes which on the one hand raise revenue and on the other dampen or prevent undesirable behaviour (as outlined in the Economy set of goals). Both the legal and informational tools provided by reforms to international standards, and improved capacity to use these tools, will be required. International taxation, so far largely ignored, is of particular significance to open up new and international sources of finance for the framework - especially with regard to costs that have to be covered at the international level and financing global public goods.

4. Harnessing the potential of the private sector while regulating their risks

Partly as a consequence of difficulties to maintain Official Development Assistance (ODA) levels, donors have sought to use ODA as leverage to mobilise private investment. Indeed, the private sector can provide a significant source of revenue, provided it complies with its obligations in all areas (fiscal, social, environmental etc).

However, evidence is lacking on the net impact of the contribution of the big private economic actors to development. According to the various studies, proof can be found of both positive impacts such as providing employment, research and development as well as negative impacts such as environmental pollution, depletion of natural resources, regulation arbitrage, fiscal irresponsibility or violation of human rights. It is essential to develop water-tight regulation for large actors in the private sector - particularly transnational entities or actors with links to such entities - to reduce the risks they pose to human rights and environmental rules and standards and ensure their contribution to the achievement of the framework.

5. Development assistance and new types of international solidarity

or the foreseeable future, concessional flows through ODA will remain an important source of affordable finance for developing countries, and a necessary contribution to the financing of the post-2015 framework. Many countries will not be able to fulfil the obligations and commitments under the new framework without external financial and other support. International solidarity will be needed. Contributing to international support should be considered an obligation and requires that commitments to reach ODA targets be made legally binding. In addition to reaching committed levels of ODA the quality of aid (public and private) should be improved, building on existing commitments to enhance the sustainable development impact of development assistance .The prevailing paternalistic and charitable approach to development finance needs to be replaced by the notion of burden-sharing between rich, middle income and poor countries.

6. Common but differentiated responsibility and burden-sharing

he costs of implementing the new framework will be high, but within the reach of the common efforts of the international community. Every country should contribute to sustainable development and the global public goods, according to its current capacities and historic responsibility.

Policy Coherence for (Sustainable) Development

A lack of Policy Coherence in areas such as climate change, trade, investment and finance, agriculture, energy, food security, health, migration, and conflict, fragility and security policies can have devastating effects on the poorest and most marginalised people in the world. Furthermore, given the economic crises in richer countries and the use made of taxpayers' money to finance international development, it is only right and just that the positive effects of those investments are not undone by harmful policies in the interests of only a few. Progress could take a quantum leap if all policies and actions by all actors were made coherent with the objectives of the post-2015 framework.

The current global governance system lacks the basic capacity to handle and redress unfair policies which may result in one actor's decisions or actions undermining the sustainable development paths of a group of people, a country or a region. If the post-2015 framework is to be successful, governments, transnational businesses and other actors must be called upon to put in place robust mechanisms to improve the respect and monitoring of PCD, as well as those mechanisms for dealing with violations of the principle of 'do no harm' which underpins PCD. They must include a report on the initiatives they have taken in this regard in their annual reporting. Such mechanisms should be implemented at international, regional and national levels. The following elements are the minimum necessary to implement PCD effectively:

- **Guidelines** for proper PCD institutional mechanisms which cover screening, monitoring and reporting on relevany decision-making processes at all levels and in all areas. The guidelines must facilitate assessment of whether policies have been implemented in a manner consistent with the achievement of the objectives of the post-2015 framework. They must include clear lines of responsibility and accountability as well as specific indicators to measure progress in the implementation of the mechanisms in all countries.
- **Impact assessments** will be critical in determining whether a proposed course of action complies with PCD. Ex-ante social, environmental and economic impact assessments will be necessary in order to avoid policy incoherence and ex-post impact evaluations of policies in order to verify observed effects of policies and whether these match expectations or whether the policy needs to be modified.
- **Redress mechanisms** should be established that allow for the voices of affected people to be heard and have their case raised when their rights are being undermined by incoherent public or private sector policies. The redress mechanism should be designed to suit the specific regional and national contexts but certain minimum standards must be adhered to, based on the Guidelines mentioned above.

ACCOUNTABILITY

The lack of accountability and transparency has been recognised as one of the deficiencies of the MDG framework. Broadly-speaking, accountability refers to policy-makers and duty- bearers being held to transparent performance standards against which they are answerable, through democratic institutions and processes, most particularly at national level. Accountability is therefore central to democratic, just governance and respect for human rights, both of which must be key objectives for the future framework.²³ Commitments to improve accountability have been made, most visibly in the Paris Declaration on Aid Effectiveness, the Accra declaration and the Busan Partnership for Effective Development Cooperation. In Busan, states committed to "deepen, extend and operationalise the democratic ownership of development policies and processes."²⁴ However, the ETF argues that this, while welcome, does not go far enough. Appropriate, rigorous and independent accountability mechanisms pertaining to all actors are crucial for the success of achieving goals and turning aspirations or commitments into obligations.

Accountability should therefore be a central part of the post-2015 framework. The post-2015 framework must clearly encompass the 'who', the 'for what' and the 'how' of accountability. As we begin to implement the framework, this will require the establishment of - or changes that will lead to the establishment of - legitimate and adequate systems of responsibility, accountability and transparency which apply to all countries and all actors, at all levels. Such systems will support the progressive realisation of human rights and equitable, sustainable development for all.

At the international level, a mechanism housed in the UN system will be needed in order to hold states accountable for the commitments they have made in the framework. Where the framework addresses issues with respect to which international standards or norms already exist, the focus should be on strengthening existing accountability mechanisms (such as Human Rights Monitoring and Reporting, the HRC Peer Review Mechanism, reports on the implementation of multilateral environmental agreements) or following best-practice examples (e.g. national/ regional human rights commissions/court). Where the framework covers issues where there is a gap in effective mandatory accountability mechanisms, such as in the area of corporate transparency and accountability, new mechanisms will need to be put in place.

The growing interconnectedness of the world and the significant impact of trans-national companies directly or through subsidiaries or other related entities call for greater recognition of extra-territorial and third-party accountability. Moreover, the shroud of anonymity must be lifted with respect to corporate accountability in areas such as agriculture, extractives, tax, trade, finance and the environment, in order to secure the accountability of the actors responsible for policies and action.

A plethora of codes of conduct, standards and principles in a variety of different areas (such as fair labour standards, the UN Guiding Principles on Business and Human Rights, the UN "Protect, Respect and Remedy" Framework and the Sustainability Reporting Guidelines) exist in the area of corporate accountability. They are voluntary, difficult to monitor, relying as one does on companies' own reporting structures, and mostly insufficient, with a few notable exceptions such as the clear and strict auditing guidelines applied to Fair Trade. Binding regulation set at the highest standard to reflect human rights and environmental obligations and at a level set by forerunners in this regard (for instance in the area of Fair Trade) should be envisaged (as proposed in the Economy section), thereby replacing a corporate social responsibility approach with a corporate accountability approach. In order to guarantee fair process, instruments to enforce corporate accountability should be impartial, free of any form of conflict of interest and adequately resourced -including the provision of support to parties in a weaker position to ensure a level playing field for all stakeholders.

States will also need to ensure that effective, transparent, independent and adequately resourced accountability mechanisms exist at the national level, in order for populations to hold their governments to account for progress towards their commitments. Governments will remain the principal duty-bearers, despite the increased focus on other actors in the future framework, since they must ensure that the rules and regulations are in place to hold other actors to account.

 [&]quot;The shortfalls have occurred not because the goals are unreachable, or because time is too short. We are off course because of unmet commitments, inadequate resources and a lack of focus and accountability." UN Secretary General Ban Ki-moon, March 2010
Busan Global Partnership Agreement: Busan Partnership for Effective Development Cooperation, Dec. 2011

Accountability mechanisms must also cover breaches in Policy Coherence for Development by any actor, state or non-state, since it is crucial that no harm is done to people's human rights, to their sustainable development perspectives or to the environment by policies in areas such as trade, agriculture, energy, tax and financial regulation. Such accountability mechanisms must be open, transparent and accessible to all, including the poor and marginalised. They must help to build, and build upon, democratic institutions such as a freely and fairly elected parliament, an independent judiciary and arbitration system and other local, administrative or social bodies in which people may have their views adequately represented in a non-discriminatory manner.

For these mechanisms to be effective, rigorous data on all aspects of the framework must be freely available to the public, and an enabling environment for an intellectually independent and critical media and active civil society must also exist.

Since one key aspect of accountability is that it seeks to improve policy-making and ensure that those whose rights are infringed upon in the development process are able to seek effective redress, a wider range of tools and communication channels for informing people about their rights, the commitments made by their governments and steps taken to address them will be necessary. Adequate civic education programmes must be envisaged to enable an informed, critical and meaningful engagement and systems must be created or strengthened to allow civil society and individuals, particularly the most vulnerable, to participate fully – both in decision-making processes (such as in the elaboration of national sustainable development policy, plans and budgets) and in monitoring and reporting on progress made.

INSTITUTIONAL FRAMEWORK

mplementing the post-2015 framework requires an institutional framework that can serve to address the complexities and inter-linkages between its different goals, targets, indicators, critical success factors and enablers. A sufficiently resourced institutional framework wherein mandates are clearly defined for supervision of implementation and to ensure accountability is therefore essential. The framework must also serve to safeguard the principles on which it is built. Some basic conditions that the new institutional framework will need to uphold include the fact that:

1. Implementation should be monitored and reported on in a high-level political council enjoying the same level of mandate and representation as the UN Human Rights Council. The high-level political council should work with other UN entities and specialised agencies.

2. International environmental governance - building on the outcomes of Rio+20 - should be fully integrated with social and economic global governance to ensure a holistic understanding of current global challenges and sustainable solutions from all three dimensions and - as international sustainable development governance - should continue to be strengthened and fully resourced. In this context, ongoing discussions regarding the United National Environmental Programme (UNEP) should lead to its becoming a specialised agency of the UN with civil society being represented in its governance and fully integrated into its structure.

3. ECOSOC should be reformed and strengthened so that it can adequately exercise its international economic and social governance functions.

4. The institutional framework should ensure policy coherence with human rights and sustainable development in the areas of development, agriculture, trade, energy, finance, investment and the private sector. This would require a clear mandate for the UN to enforce coherence in the policies and programmes of bodies such as the International Financial Institutions and the World Trade Organisation.

5. Participation of civil society, including children and youth, as laid out in Principle 10 of the Rio 1992 declaration, should be ensured. Three dimensions of participation should be guaranteed: access to accreditation and to key information and documents; participation in negotiations; a clear mandate and space for civil society in UN mechanisms to enforce accountability for the framework.

EUROPEAN TASK FORCE PROPOSED GLOBAL GOALS SUMMARY TABLE

Goal 1	Quality education and life skills for all
Goal 2	Universal coverage of and access to quality healthcare to maximise health at all stages of life
Goal 3	Adequate food and a nutritious diet for all through equitable and sustainable food production systems
Goal 4	Access to and availability of sustainable clean water and sanitation for all
Goal 5	Liveable habitats which are socially, economically and environmentally sustainable
Goal 6	Decent work and social protection for all
Goal 7	Gender equality and girls' and women's empowerment in all spheres
Goal 8	Freedom from all forms of violence through comprehensive national protection systems
Goal 9	Financial system serves people and respects resource thresholds
Goal 10	Trade policy and practice promote sustainable human development
Goal 11	Tax systems fulfil their fundamental social functions
Goal 12	International Financial Institutions fulfil the human rights obligations of their members
Goal 13	Equitable access to natural resources
Goal 14	Biodiversity and ecosystem services maintained and restored
Goal 15	Low carbon development strategies pursued by all countries
Goal 16	Minimal human and economic loss owing to natural hazards
Goal 17	Universal access to safe, renewable and reliable energy
Goal 18	Democratic governance becomes a reality in all countries
Goal 19	Zero corruption in all spheres
Goal 20	Universal access to an independent justice system and no impunity
Goal 21	Zero tolerance for external factors fueling conflicts





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