



Indicators and a Monitoring Framework for FfD:

**Proposals for Follow-up and Review of the Addis Ababa Action Agenda of the
Third International Conference on Financing for Development**

Eve de la Mothe Karoubi and Jessica Espey

with David Durand-Delacre¹

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On July 13-16, 2015, member states convened in Addis Ababa, Ethiopia, for the Third International Conference on Financing for Development (FfD). The conference concluded with the adoption of the Addis Ababa Action Agenda (AAAA), reiterating the commitments of the 2002 Monterrey Consensus and setting out an ambitious agenda for raising the necessary resources to achieve sustainable development.

Following the adoption of the AAAA, the development of a strong follow-up and review mechanism remains a high priority. The AAAA emphasizes the importance of “dedicated and strengthened” follow-up and review for the financing for development outcomes. It outlines the institutional follow-up and review process, notably through the Forum on FfD Follow-up and the UN Inter-Agency Task Force. A first Forum is scheduled for April 2016, yet the details and concrete design of the process are still undefined. It is unclear on what information the follow-up and review will be based, how the information will be generated, and how implementation will be assessed.

On September 25, 2015, world leaders gathered in New York to adopt the Sustainable Development Goals (SDGs) – a universal and transformative global development agenda. The SDGs consist of 17 goals and 169 targets, many of which relate to the commitments made in the AAAA. To support monitoring of this new development agenda, the UN Statistical Commission established the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs) to propose indicators to monitor all 169 targets. The IAEG-SDGs is led by National Statistical Offices (NSOs) with support from observers, including UN agencies, multilateral development banks, regional statistical offices, and stakeholders, including civil society.

The AAAA process is intimately linked to the SDG process as it provides many of the Means of Implementation (MoI) for realizing sustainable development. Likewise, SDG targets relating to MoI reaffirm many of the commitments made in the AAAA. There will be considerable crossover when following-up on these two political agreements. Many of the AAAA commitments are captured in the 169 targets and will therefore be monitored by the IAEG-SDGs indicator process. However, a number of AAAA commitments are not. Against this background, the question arises of whether a strong follow-up and review process for AAAA requires the development of additional indicators on financing for development, and, if so, what some of these indicators could be.

The first part of this paper aims to explain the value of a practical, indicator-based follow-up and review mechanism for monitoring AAAA commitments. We consider what aspects of the AAAA are already being monitored by the SDG indicator framework and where there are gaps, before reviewing a sample set of issues that should be measured using additional AAAA-specific indicators.

The second part of the paper lays out options for establishing an indicator-based global monitoring process, as well as complementary monitoring processes at regional and national levels, and amongst non-governmental actors. We critically evaluate the feasibility of each option before setting out key recommendations for Member States, about to embark on the process of follow-up and review of the AAAA.

I. The value and design of global indicators for the AAAA

The final section of the AAAA recognizes the importance of a robust follow-up and review process to incentivize and monitor progress on commitments. It stresses the need to link such a process to the 2030 Agenda for Sustainable Development and for such a dialogue to be evidence-based, using timely, disaggregated data. More specifically, it recognizes the need to host a dialogue on follow-up and review of financing commitments annually, for up to five days, in advance of the High Level Political Forum which will take stock of progress on Agenda 2030.² Draft Resolution AC/.2/70/L.2 of November 11, 2015, further proposes that the Economic and Social Council (ECOSOC) launch an annual forum on financing for development follow up at its current session in April 2016. Other modalities that have been agreed include the creation of an Inter-agency task force to ensure coherence with other institutional stakeholders.

Aside from these practical arrangements, there is little agreement on operating principles for the five-day dialogue, including the kinds of evidence and inputs required to guide the discussion and the nature of Member State reports. This paper aims to demonstrate the value and feasibility of a global indicator-based monitoring process, and to lay out possible methods for establishing and collecting these indicators to track key AAAA commitments.

A. The value of an indicator-based global monitoring framework

Strong monitoring underpins successful global agreements and relies in turn on sound indicators. Such indicators can help turn global agreements, such as the AAAA, into a *report card* to track progress towards achieving the goals contained in the agreement and ensure accountability by all stakeholders. Through sound indicators the agreement can also serve as a *management tool* to identify bottlenecks and support the implementation of the agreement. These two functions complement one another.

Clearly defined global monitoring indicators help to improve the quality and availability of national and international data. When the MDG monitoring framework was agreed, it became clear that international statistics on key variables were inconsistent. For example, WHO and UNICEF collected data on child and maternal mortality yielding sometimes divergent estimates for the same country. In some cases, different agencies also produced data of different quality. Under the MDG indicator process, these discrepancies were identified for all MDG indicators and addressed. As a result, the world now has internationally consistent methodologies for data collection and processing of MDG indicators, and discrepancies are reconciled systematically.

² Every 4 years a High-Level dialogue on financing will take place in conjunction with the HLPF, under the auspices of the GA.

The same is needed for many aspects of the AAAA. As just one example, UNCTAD, the IMF, and the OECD publish data on FDI that can vary significantly across countries. By agreeing upon a clear global monitoring framework, member states will encourage these organizations to harmonize their methodologies and design processes for identifying and reconciling discrepancies in data.

B. Existing methods for monitoring the AAAA: Mapping alignment with SDG indicators and identifying gaps

Some aspects of the AAAA will be monitored at the global level, as part of the follow-up and review of the SDGs. The 46th Session of the UN Statistical Commission (UNSC) marked an important moment in the development of an SDG monitoring system. The Commission provided

recommendations on a roadmap for developing indicators, including the establishment of a multi-stakeholder process, via the IAEG-SDGs. UN Statistics Division (UNSD), within the Department of Economic and Social Affairs (DESA), serves as the Secretariat for the IAEG-SDGs. UNSD

*131 We recognize the interlinkages between the financing for development process and the means of implementation of the post-2015 development agenda, and emphasize the need of a dedicated follow-up and review for the financing for development outcomes as well as all the means of implementation of the post-2015 development agenda, which is integrated with the post-2015 follow-up and review process to be decided at the United Nations summit for the adoption of the post-2015 development agenda.
Addis Ababa Action Agenda, A/RES/69/313*

developed the first preliminary long list of SDG indicators, and has managed the list and led the process since the work of the IAEG-SDGs was formally launched in June 2015. The group published a report with its recommendations in December 2015, and those will be reviewed by the UNSC at their next session in March 2016.³

Annex 1 identifies commitments made in the AAAA and maps them against proposed SDG indicators. Gaps are identified, and proposals are made on how they might be filled with new or additional indicators. The table shows that the SDG indicators will cover large parts of the AAAA, particularly relating to the Means of implementation (MoI), including certain financial resources (such as ODA) and policy frameworks. Other SDG indicators, not related to the MoI, also overlap with elements of the AAAA (e.g. on education, health, gender, ocean health, R&D, and data). Significant overlap also exists with other inter-governmental monitoring frameworks, such as the Sendai Framework for Disaster Risk Reduction and the Aichi biodiversity targets. These non-SDG frameworks are not covered in Annex 1.

But the AAAA also includes many financing for development topics, which are not addressed in the 2030 Agenda and its associated monitoring framework. These include domestic and international private business and finance, systemic issues (section F), and capacity building (in section G and across the entire agenda).

³ "Report of the Inter-agency and Expert Group on Sustainable Development Goal Indicators" (E/CN.3/2016/2/Rev), United Nations Economic and Social Council. <http://unstats.un.org/unsd/statcom/47th-session/documents/>

Some of the most significant gaps in measurement between the SDG indicators and the AAAA commitments include domestic resource mobilization and the challenge of illicit financial flows. Economic growth is the main driver of domestic resource growth, of course, but it must be supported by sound policies and good governance. In particular, fiscal policy and monitoring are critical: tax-related illicit financial flows severely undermine the capacity of governments to mobilize sufficient domestic revenues for sustainable development. Even though the statistical system has still to agree on a standardized system of measurement, several approaches to measure illicit financial flows (IFFs) exist. Global Financial Integrity (GFI) publishes macroeconomic analyses of IFFs and detailed analyses of trade misinvoicing.⁴ In fact the largest portion of illicit financial flows stems from trade misinvoicing, a form of corporate tax evasion based on fraud. GFI provides compelling estimates, so their methodology and data could be used as a basis for a couple of indicators for the AAAA, such as “Illicit financial outflows and inflows” (gross or as a percent of GNI) and “Tax loss due to trade misinvoicing (percent of government budget).”

On the governance side, financial secrecy is an essential feature that enables large-scale corruption, tax abuses, stealing of public assets, money laundering, and other illicit finance. The Financial Secrecy Index, published by Tax Justice Network, uses a combination of qualitative and quantitative data to create a measure of each jurisdiction’s contribution to the global problem of financial secrecy.⁵ The FSI score or ranking could serve as an appropriate indicator for the AAAA.

Transparent beneficial company ownership is also crucial to curb IFFs and capital flight that undermine sustainable development. Beneficial ownership should therefore be transparent and publicly available. A potential indicator to track beneficial ownership is the “proportion of legal arrangements for which beneficial ownership information is publicly available.”⁶

At the global policy level, IFFs are addressed across several agreements and conventions and can be monitored via their ratification and compliance. These include the UN Convention against Corruption, the UN Convention against Transnational Organized Crime, the OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters, the recommendations of the Financial Action Task Force (FATF) and the Stolen Asset Recovery Initiative (StAR). In this case, the indicator would be a qualitative assessment: “ratification of and compliance with international conventions on IFFs.” Given the breadth of existing agreements and conventions that relate to the AAAA commitments, SDSN also recommends using a coherence indicator, which measures the alignment of existing processes with the SDG and AAAA agendas (see Annex 2).

While tackling IFFs will bring major benefits to domestic resource mobilization (DRM), other impactful measures can be taken by national governments and the international community. In particular, experience has shown that investments in tax reform lead to significant benefits. The pilot phase of ‘Tax Inspectors Without Borders’, a joint initiative launched by the OECD and UNDP in

⁴ Global Financing Integrity, “Illicit Financial Flows”, <http://www.gfintegrity.org/issue/illicit-financial-flows/>

⁵ Tax Justice Network, “Financial Secrecy Index,” <http://www.financialsecrecyindex.com/>

⁶ SDSN, (2015a), *Indicators and a Monitoring Framework: Launching a data revolution for the Sustainable Development Goals*, p.201.

Addis Ababa, reports major successes in Colombia, Senegal, and Kenya. In the latter, “every dollar spent working with the tax authorities on cracking down on tax avoidance produced over USD 1,000 in increased revenues.”⁷

While the IAEG-SDGs has put forward “Total government revenue (by source) as a percentage of GDP” as an indicator for tax-related issues, this ignores issues of efficiency in tax collection, and fails to track the causes of rising or falling tax revenue. Monitoring the evolution the “share of ODA dedicated to tax matters” could help complement this.⁸ Where the performance of tax administration is concerned, the IMF provides a range of potential indicators including “Average taxpayer wait time for services” and “Percentage of [arrears/appeals] cases solved within X months.”⁹

The AAAA also contains a commitment to further enhance the resources and activities of the UN Tax Committee and increase the frequency of its engagement with ECOSOC. The SDSN suggests that the AAAA monitor the annual budget UN Committee of Experts on International Cooperation in Tax Matters (CEICTM), whether it holds its 2 annual meetings, and whether it is represented at tax-related meetings held by ECOSOC.

National efforts to curb corruption also contribute to increasing ‘tax morale’ : boosting trust in government and leading to greater compliance among taxpayers. The IAEG-SDGs has proposed corruption-related indicators suitable for the AAAA, namely the “Percentage of persons who had at least one contact with a public official, who paid a bribe to a public official, or were asked for a bribe by these public officials, during the last 12 months” and the “Proportion of population satisfied with their last experience of public services.” Transparency International’s Corruption Perception Index could serve as a complement.

C. Filling the gaps: principles for devising additional global monitoring indicators

Section B, above, provides illustrative examples of AAAA commitments which are not captured by the IAEG-SDGs process and require additional indicators and monitoring. To devise appropriate measures for each of these commitments, and the many other missing issues discussed in Annex 1, it is important to establish clear criteria and principles. Borrowing from the development of SDG indicators, key principles for designing AAAA indicators may be as follows:¹⁰

⁷ OECD, “Tax Inspectors Without Borders: Question and Answers.” <http://www.oecd.org/ctp/tax-global/tax-inspectors-without-borders-questions-and-answers.pdf>

⁸ OECD, “Strengthening Tax Systems to Mobilize Domestic Resources in the Post-2015 Development Agenda”, [http://www.oecd.org/dac/Post 2015 Domestic Resource Mobilisation.pdf](http://www.oecd.org/dac/Post%2015%20Domestic%20Resource%20Mobilisation.pdf)

⁹ W. Crandall, “Revenue Administration: Performance Measurement in Tax Administration”, International Monetary Fund, <https://www.imf.org/external/pubs/ft/tnm/2010/tnm1011.pdf>

¹⁰ Indicators will be the backbone of monitoring progress towards the SDGs at the local, national, regional, and global levels. SDSN’s report, *Indicators and a Monitoring Framework: Launching a data revolution for the Sustainable Development Goals*, lays out a tiered monitoring framework and 100 Global Monitoring Indicators, accompanied by suggestions for Complementary National Indicators, which together track the full range of SDGs and targets in an integrated, clear, and effective manner. In addition, the report identifies a number of urgent technical priorities and outlines ten principles for indicators, so they track the range of SDG priorities in a clear and effective manner. See: <http://indicators.report/>

- 1. Limited in number:** The AAAA outcome document comprises a large number of commitments, principles, and overarching issues, and the specific AAAA commitments are not as clearly spelled out as the SDGs' goals and targets. Yet, to keep a monitoring process manageable and useful for accountability and communication purposes, it will be necessary to limit the number of indicators. We therefore recommend focusing only on a limited set of indicators to track the commitments. To the extent possible duplication with proposed SDG indicators should be avoided (see Annex 1).
- 2. A proxy for broader issues or conditions:** A single indicator cannot measure every aspect of a complex issue, but well-chosen indicators can track broader commitments. Effective AAAA indicators should be defined as broadly as possible, which will also help reduce their number, see for example our proposed indicator on systemic coherence, discussed in more detail in Annex 2.
- 3. Simple indicators with straightforward implications:** Indicators need to be simple to compile and easy to interpret and communicate. For them to be useful for monitoring and policymaking, they must also have clear implications. In many cases, this also suggests that thresholds should be defined. The AAAA already includes some thresholds (e.g. 5% for the cost of remittances, 0.7% of GNI for ODA) but further work will be required to set appropriate thresholds in other areas.
- 4. Input and process-focused:** In contrast to SDG monitoring, many AAAA indicators will primarily track inputs (means) rather than focusing on outcomes (ends). Indeed, input and process metrics play a critical role in driving and tracking the MoI for sustainable development.
- 5. Applicable at all scales and relevant stakeholders:** A particular challenge of monitoring the AAAA outcomes is that some MoI need to be provided at the global levels, while others apply at national levels. Different stakeholders may be responsible for delivering an MoI. To the extent possible, AAAA indicators should be applicable at all scales and stakeholders.

An important question for Member States to address is whether all AAAA-related indicators must derive from official data sources and whether the UN must have vetted them. The greater focus of the AAAA, compared with the SDGs, on activities by private stakeholders, questions of national and supranational governance, and capacity, will make non-official data more relevant than under the SDGs. Moreover, some data is collected by international organizations like the OECD that do not enjoy universal membership and voting rights by all countries.

II. Establishing a practical process for monitoring the AAAA: 7 possible scenarios

Having identified what commitments should be measured, as well as potential indicators, Member States will need to agree upon a political and/or institutional process within which to undertake this monitoring, and a mechanism through which to feedback to the FfD Forum taking place each spring.

This paper proposes 7 possible scenarios: (i) the first option is to work alongside the IAEG-SDGs to expand and strengthen indicators which cover themes in the AAAA, particularly the MoI, however given the existing remit of the IAEG-SDGs (to devise indicators only for issues listed in the SDG targets) this approach can only go so far and will not cover many issues uniquely tackled in the AAAA. The second approach (ii) is a full UNSC-led expert process of devising AAAA specific global monitoring indicators, but learning from the experience of the IAEG-SDGs this is likely to be a lengthy and politically contentious process. Third (iii) is a global inter-agency monitoring report, with global monitoring indicators just agreed by UN agency representatives, not Member States, whilst the fourth option (iv) is a slight weaker version, involving independent agency monitoring (without a common set of global monitoring indicators). The fifth (v) and weakest global monitoring option is to rely on the mainstreaming of AAAA commitments into other global processes and multilateral forums, but there is no guarantee of these other forums using common global metrics, and each would require a new institutional mandate. The sixth (vi) and seventh (vii) options are useful processes in and of their right, but can also be highly complementary to global monitoring; these are national and regional monitoring efforts and monitoring by non-state actors. Table 1 provides a summary of the feasibility and comparative advantages each approach, further elaborated in each section below.

These approaches should not be considered mutually exclusive. Indeed, a combination of many of these options may end up being the best course of action, for example MoI indicators may be monitored by the IAEG-SDGs process, with outstanding AAAA commitments monitored in an inter-agency report and at regional and national levels. Options VI and VII are likely to be particularly useful as a complement to a global indicator-based monitoring process, if one can be agreed, as they provide scope to measure qualitative and more context-specific AAAA commitments.

Table 1: Comparative assessment of the feasibility of monitoring approaches

	Does this require a new mandate?	Mechanisms already available?	Is the process controlled by Member States?	Could the process be established within 1 year?	Is this process indicator-based	Can technical rigor be assured	Are their cost implications	Will the process ensure coherence with SDG monitoring?	Opportunities for engagement with non-state actors?	Is this politically feasible at the current time?
I. Expanding the IAEG-SDGs process	Potentially, if proposals dramatically increase the number of indicators	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
II. A new global monitoring process	Yes, from the UNSC	No	Yes	No	Yes	Yes	Yes	Not necessarily	Yes, very likely	No
III. An inter-agency report	No	No	No	Yes	Yes, very likely	Yes	Possible	Yes	Not necessarily	Yes
IV. Agency-led monitoring	No	Yes	No	Yes	Yes, very likely	No	No	Not necessarily	No	Yes
V. Mainstreaming AAAA monitoring into other global processes	Yes, from each forum	Yes	Yes	No	No	No	Possible	Not necessarily	Yes	Unlikely
VI. National and regional monitoring	No	Yes	Yes	No	Yes, very likely at the national level	No	No	Not necessarily	Yes	Yes
VII. Monitoring by non-governmental actors	No	Yes	No	Yes	Potentially	No	No	Not necessarily	Yes	Yes

A. Additional indicators devised under the IAEG-SDGs

The first and easiest means by which to put in place a set of global monitoring indicators for the AAAA is via the existing IAEG-SDGs process. SDSN has been advised that the list of indicators to be presented to the UNSC in March 2016 would likely be considered a “first preliminary proposal that would require subsequent refinement.” Indeed, the IAEG-SDGs is mandated to “regularly review methodological developments and issues related to the indicators and their metadata”¹¹ and is expected to meet continually for the next 15 years – the duration of the SDGs. At this time, the exact process for reviewing or replacing indicators is unclear, but this does suggest there will be room for bringing in important new ideas on indicators, including on MoI from the AAAA in the short and medium term.

Nevertheless, the mandate of the IAEG-SDGs is to devise indicators for those issues featured in the SDG goals and targets, which will only partially cover AAAA commitments. To incorporate other AAAA-specific indicators and piggyback on the monitoring infrastructure would require a new mandate from the UNSC and an expansion of the terms of reference for the IAEG-SDGs. It may also require a change in composition of the IAEG-SDGs since NSO representatives are not necessarily experts in FfD issues.

B. A separate AAAA indicator process commissioned by the UNSC

The second option is to devise a distinct standalone AAAA indicator process, likely under the Statistical Commission, and possibly requiring a dedicated working group equivalent to the IAEG-SDGs. Any such process should be informed by lessons from the IAEG-SDGs.

So far the IAEG-SDGs has yet to create a forum for in-depth discussions of the technical pros and cons of individual indicators, gaps in our understanding of how to track some SDG outcomes, and integration of indicators across several goals. Moreover, critical questions of how new forms of data can be mobilized for the SDGs have yet to be addressed in the group. A prominent observer has aptly described discussions in the IAEG-SDGs as “an intergovernmental debate, not an expert discussion.”

Part of the reason for this unsatisfactory state of affairs lies in the fact that the IAEG-SDGs process has been under-resourced. The secretariat does not have the means to facilitate in in-depth discussions of the key technical issues, and many national statistical offices lack the resources to engage meaningfully on the full range of technical issues for consideration by the group. Moreover, the group lacks clear standards and process for screening ideas against commonly accepted standards of statistical rigor and technical feasibility. As a result, the group is debating suggestions for indicators that fail essential tests of feasibility.

¹¹ UN Statistics Division, “Terms of reference for the Inter-agency Expert Group on Sustainable Development Goal Indicators,” [http://unstats.un.org/files/IAEG-SDGs%20-%20Terms%20of%20Reference%20\(April%202015\).pdf](http://unstats.un.org/files/IAEG-SDGs%20-%20Terms%20of%20Reference%20(April%202015).pdf)

In spite of months of work and three rounds of open consultations, the list of proposed SDG indicators remains weak on technical grounds. The proposed 229 indicators are also too numerous to meet the Statistical Commission's call for a "global indicator framework that contains only a limited number of indicators."¹² Many representatives of National Statistical Systems have expressed to the SDSN that a list this size is not manageable for their already overburdened and under-resourced offices.

Box 1: Lessons to guide the AAAA indicator-setting process

Experiences with the process for developing SDG indicators suggest four lessons that should be applied to any process for setting AAAA indicators:

- 1) Define framework and principles ex ante: at the outset, the process should begin by working to define the architecture or conceptual framework for indicators, as well as the main principles or criteria for indicator selection.¹
- 2) Keep the list of indicators concise: the process should also define a maximum number of indicators to guide and bind the process. Without an indicative upper limit, agreed early in the discussions, it will be very difficult to prioritize and to resist the pressure to expand the number of indicators beyond what countries and the international system can reasonably bear.
- 3) Focus on statistical and substantive expertise: the group working to define the indicators should be globally representative and deeply grounded in statistical and substantive expertise. It should also be open to experts from key sectors, including civil society, academia, and the private sector.
- 4) Ensure good management and planning: to avoid conflicts over process, ensure sound technical grounding, and to provide clarity and vision, the process must be managed by strong chairs, who are supported by a well-resourced and technically competent secretariat.

Based on this experience, one cannot recommend a body akin to the IAEG-SDGs to develop a set of AAAA indicators that can then be adopted by Member States. This is particularly so since the challenge of defining AAAA indicators is more complex as the Addis document often does not distinguish clearly between firm commitments or goals and exhortations on the other side. As such, specifying indicators becomes a much more "political" exercise than under the SDGs, requiring careful interpretation of which paragraphs in the AAAA fit with indicators that would hold governments and other stakeholders accountable.

Our discussions with the Financing for Development Office in UN DESA further suggest that there is little political will among Member States to pursue a formal process for developing and agreeing on indicators. The AAAA does not specify the need for indicators, so some argue that there is no mandate for additional indicators. In addition, Member States are concerned about the cost associated with such a process and the additional monitoring that would be required. There is little appetite to devote additional resources.

¹² UN Statistical Commission, "Report on the forty-sixth session," E/2015/24-E/CN.3/2015/40, page 11, <http://unstats.un.org/unsd/statcom/doc15/Report-E.pdf>

Box 1 summarizes lessons learned from the IAEG-SDGs process as they may apply to processes for setting AAAA indicators. This analysis suggest that it will be challenging to define an agreed upon set of global monitoring indicators to track progress on the AAAA. Therefore Member States may need to look to alternative modalities to drive monitoring of FfD commitments.

C. A global inter-agency monitoring report

A third and more politically palatable option is for Member States to ask lead technical agencies to craft and monitor a set of global AAAA indicators and to present them in an annual inter-agency report. This approach is consistent with the Inter-Agency Monitoring report mandated as input for the AAAA follow-up forum.

133. To ensure a strengthened follow-up process at the global level, we encourage the Secretary-General to convene an inter-agency task force, including the major institutional stakeholders and the United Nations system, including funds and programmes and specialized agencies whose mandates are related to the follow-up, building on the experience of the Millennium Development Goals Gap Task Force. The inter-agency task force will report annually on progress in implementing the financing for development outcomes and the means of implementation of the post-2015 development agenda and advise the intergovernmental follow-up thereto on progress, implementation gaps and recommendations for corrective action, while taking into consideration the national and regional dimensions.

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The important difference between this approach and a Member State-led approach is that should the Inter-Agency report contain indicators for tracking AAAA commitments, these would be monitored and collated by agencies. Like the UNDP Human Development Report or UNICEF State of the World's Children report, the indicators, their methodology, and the final report would not have to be agreed upon unanimously by Member States or their technical (NSO) representatives. Member States could be actively involved however, through consultation on the report methodology and global monitoring indicators (not least of all as this will help to ensure support for and buy-in of the process). The indicators proposed in section 1 and Annex 1 could serve as a first draft for collective refinement by the inter-agency group.

Once indicators have been devised by agencies serving in the taskforce, along with a standardized reporting format, a lead author should be established. This could either be a rotating responsibility amongst the inter-agency taskforce members or UN DESA could assume this role, as general Secretariat for the FfD process and the coordinator of a number of SDG inputs. One such input is the Global Sustainable Development Report, which considers latest scientific and expert evidence on sustainable development. Similar expert evidence should be solicited for the FfD inter-agency report, to ensure it provides a holistic snapshot of progress.

Importantly, the inter-agency monitoring report must not just be a set of tables and annexes detailing individual countries, agencies or regions performances, but an aggregated assessment of trends over time and projections of future performance based on a business-as-usual scenario, so

that Member States might engage in a meaningful dialogue on what needs to happen to sustain or accelerate progress.

The key conclusions of this inter-agency AAAA report could feed into the preparation of the SDG Progress Report to ensure continuity between the SDG and AAAA processes and so that social, environmental, and economic outcomes might be assessed against financial inputs and other MoI.

D. Independent agency-led monitoring

Should Member States or an inter-agency task force not be able to devise a consolidated set of AAAA indicators there is a fourth more decentralized means of monitoring the agenda, led by appointed UN agencies.

In an effort to identify indicators for the AAAA, we mapped out broad clusters of commitments, ranging from banking to trade to debt. We then assessed which areas were being measured by the SDG follow-up and review process, broadly speaking, and/or under any other international agreement. Table 2 below presents the results. Issues or themes highlighted in orange are areas uniquely covered by the AAAA and not sufficiently captured in the SDG MoI indicators, nor in any other multilateral monitoring process. They are therefore in specific need of some kind of follow-up and review process. A simple way of ensuring regular review would be to appoint a lead technical agency for each cluster of commitments, for example UNESCO and the ILO could jointly monitor commitments relating to education, technical training and employment, whilst the OECD could monitor international cooperation. To some extent, these agencies already monitor the relevant issues (e.g. the OECD tracks all development statistics, and the ILO produces an annual report on technical and vocational training), but the Inter-Agency Taskforce, or Secretary General himself, should mandate agencies to produce a dedicated monitoring report on AAAA commitments in their given area.

One major advantage to preparing detailed agency reports is that they provide scope for more qualitative assessments of progress, for example on the ease of doing business, contract and regulatory frameworks. Agency reports could feature detailed country case studies, informed by a range of stakeholder opinion, including companies attempting to do business in the region.

If lead agencies are designated for broad clusters of commitments, with a specific focus on issues not being monitored by any other process, then there need not be more than 10 thematic monitoring reports in total. These reports could be produced on a bi or tri-annual cycle, in order to make the information digestible to all member states and to focus the discussion on particular themes. These reports could also serve as inputs to the mandated Inter-Agency Report, which could aggregate their key conclusions and provide recommendations for discussion at each annual Forum.

Assigning lead agencies to clusters of the AAAA commitments raises the question of what role international organizations without universal membership and accountability can play. For example, the OECD and the WTO have some of the world's best data on tax, investment, trade, and other

critical AAAA dimensions, but neither has universal membership. This issue came to the fore during the FfD negotiations when G77 countries objected to the OECD playing a prominent role in the follow-up to Addis. As a result, references to the OECD were largely expunged from the text.

One solution might be for the OECD, WTO, and others to open up their work relating to AAAA indicators to international scrutiny and participation, as the OECD has done quite successfully with the Global Forum on Tax Transparency and Exchange of Information for Tax Purposes. Membership and voting rights in this Forum are open to all UN Member States. Another option would be for this data to be screened and processed in partnership with a UN organization, such as UNCTAD. Finally, a third option would be for UN Member States to accept the privileged position of an international organization without universal membership. As reasonable as this option might be on technical grounds, it does appear highly unlikely in light of the divisive discussions on these issues in the run-up and during the Addis conference. Therefore, options 1 and 2 appear most plausible with 2 being the easiest one to implement.

Table 2 Potential lead agencies and complementary monitoring process

Clusters of AAAA Commitments	Potential lead monitoring agency	Other potential high-level monitoring opportunities in addition to HLPF
Poverty	UNSD & World Bank	WB / IMF Annual meetings
Health	WHO	World Health Assembly
Education, Training and Employment	UNESCO & ILO	Int. Labor Conference (each June)
Agriculture & Fisheries	FAO	
Environmental protection	UNEP	
Climate Change & Energy	UNFCCC	Via COP21 follow-up and review mechanism
Infrastructure and Industry	World Bank & UNIDO	WB / IMF Annual meetings
Financial flows, incl. ODA	OECD*	G7 and G20
DRM and tax	OECD*	Committee of Experts on International Cooperation in Tax Matters under ECOSOC
Business & Investment	World Bank & regional development banks	Regional meetings of Development Banks / WB & IMF Annual Meetings
Banking and Financial Services	IMF & FSB	Via annual progress reports to the G20
Trade	UNCTAD & WTO*	WTO General Council or a special meeting at WTO Forum
Debt	World Bank (see Int. Debt Stats)	WB / IMF Spring meetings, before the FFD Forum
R&D and Tech Transfer	WTO TRIPS* & WIPO	WTO
International cooperation	OECD*	G7 and G20
Data monitoring & reporting	UNSD	Statistical Commission in March
Capacity building	UNESCO & ILO	
Macro economy	IMF / WB	WB / IMF Annual Meetings
Other e.g. transnational organized crime		UNCAC implementation review mechanism

* see discussion and caveat in text

Orange = clusters of missing FFD indicators

E. Mainstreaming AAAA global monitoring into other multilateral forums

Another possible means of monitoring the AAAA is to track commitments in other relevant multilateral forums, using high-profile existing processes to foster accountability and encourage review of key issues (illustrated in Table 2 above). For example, the International Labour Conference which takes place each June is a key opportunity to reflect on the progress of AAAA commitments relating to youth employment and the implementation of the ILO Global Jobs Pact by 2020. Another example is the monitoring of domestic resource mobilization and tax commitments under the Committee of Experts on International Cooperation in Tax Matters under ECOSOC. However this

relies upon the international community providing support to bolster the committee (as per the commitment in paragraph 29 of the AAAA). Each of these processes should be encouraged to commit to annual monitoring of the AAAA, as well as defining a clear set of global monitoring indicators.

For some of the clusters of commitments the multilateral body, meeting, or event is less clear, for example international cooperation, as it relates to almost every meeting in the international calendar. The G7 and G20 host high profile annual meetings that often cover subjects relating the international development cooperation and may therefore be a useful opportunity to discuss broad trends in development cooperation and overall progress on the AAAA.

A major challenge to this approach is the highly distributed nature of this form of review, which would require intensive coordination and may also require the provision of additional expert capacity in each process. To ensure this becomes a concrete process that is firmly embedded in an annual meeting cycle, the FfD Secretariat should prepare a schedule of events relevant to each cluster of commitments, for discussion at the April 2016 FfD Forum. Working in partnership with Member States and shareholders in Executive Boards, the Secretariat should then commence political negotiations to ensure that adequate time is tabled in each meeting, that there are monitoring indicators agreed, and that the AAAA is addressed in meeting resolutions or outcome documents.

F. Monitoring at the national and regional level

National and regional monitoring will be crucial to the successful fulfillment of many AAAA commitments. It will also be a useful complement to global monitoring as many of the AAAA commitments are best considered with reference to local contexts. Furthermore, the process of devising key monitoring indicators will likely prove far easier at the national level, than in a global multilateral environment, enabling countries to develop their own complementary monitoring frameworks for AAAA commitments. Finally, some of the AAAA commitments are particularly suited to regional dialogue, as they concern the sharing of best practices and peer learning. Indeed, the necessity for a tiered review mechanism is spelled out in the AAAA, which commits Member States “to fully engage, nationally, regionally and internationally, to ensure proper and effective follow-up of the Financing for Development outcomes.”

The section below proposes practical approaches for monitoring the agenda at regional and national levels, as well as concrete suggestions of existing bodies and mechanisms that could be mobilized in support of AAAA monitoring.

Regional monitoring:

Regional monitoring should be seen as a complementary process that can foster mutual learning and encourage the exchange of best practice, as well as transboundary cooperation, because of the shared challenges of countries within a given region. Indeed the necessity to engage stakeholders at the regional level was recognized in South Africa's proposed draft resolution of November 11 [AC/.2/70/L.2] which "calls upon the regional commissions, with the support of regional development banks, regional organizations and other relevant entities, to hold regional consultations, as appropriate, the outcomes of which could serve as inputs to the preparations for the annual forum on financing for development follow-up."

Regional monitoring often utilizes a process of peer review where individual or groups of countries engage in the process of mutual assessment and peer learning. Peer reviews are soft governance instruments by which the public policy performance and practice of states is periodically assessed by other states ("peer"), and sometimes the secretariats of international organizations. The institutional design of existing peer review mechanisms varies significantly and so do their functions and functionality.¹³

Table 3 lays out existing regional organizations and corresponding peer review processes, which could be harnessed to monitor national and regional efforts in support of the AAAA. Between now and April 2016, these entities should convene regional consultations on how best to monitor AAAA commitments, and thereafter the regional entities should serve to coordinate regional dialogues on follow-up and review.

Two excellent examples of peer review mechanisms amongst countries with common characteristics are the OECD Environmental Performance Review¹⁴ and the African Peer Review Mechanism.¹⁵ Under both of these processes, countries volunteer to be reviewed by expert representatives from across the region. The reviewers undertake qualitative interviews with a wide array of stakeholders, including businesses, academia, NGOs, and civil society, while also looking at quantitative outcomes as well as policy and legislative reforms. Other common characteristics of these successful review processes are the provision of key recommendations, which often draw on best practice from other countries in the region, and the dissemination of results amongst policy-makers, civil society, and the general public.¹⁶

¹³ Compare for instance the ongoing research project on authority of peer reviews conducted at Maastricht University: Conzelmann, T. et al, (2013) "No carrots, no sticks: How do peer reviews among states acquire authority in global governance?", Maastricht University, <http://fasos-research.nl/peer-reviews/>. See also Pagani, F., "Peer Review as a Tool for Co-operation and Change: an analysis of an OECD working method", *African Security Review*, page 16, <http://www.issafrika.org/pubs/asr/11no4/feature2.pdf>; and Lehtonen, M., "OECD Environmental Performance Review Programme: Accountability (f) or Learning?," *Evaluation*, page 177, <http://evi.sagepub.com/content/11/2/169.short>.

¹⁴ OECD, "Environmental Country Review", 2015, <http://www.oecd.org/environment/country-reviews/>

¹⁵ NEPAD, "African Peer Review Mechanism", 2014, <http://aprm-au.org/>

¹⁶ Espey, J., Walecik, K., and M. Kuhner, (2015), "Follow up and review of the SDGs: Fulfilling our commitments, Working Paper", UN Sustainable Development Solutions Network, New York, USA: SDSN.

This kind of approach could be particularly well-suited for monitoring policy-oriented AAAA commitments, which are unique to each region or to countries with similar governance conditions, such as policies for preventing tax evasion, avoidance, and illicit capital flight; attempts to improve the business and investment environment; capacity development for contract management and an improved legal and regulatory environment; or policies to tackle barriers to remittance flows.

Regional monitoring and reviews should be seen as complementary to the global and national review processes, not as part of a linear monitoring process. Some stakeholders have proposed that evidence be collated at the national level, then discussed in the regional forum and only then presented in a global forum, but if countries follow a linear review path then there will necessarily be a time-lag and the AAAA follow-up process will be unable to provide timely, policy-relevant advice and support. Nor will it be able to direct resources and international cooperation most effectively. Instead, regional review processes should operate in parallel, providing a forum to discuss specific regional challenges and to share experience.

Table 3 Regional organizations and existing peer review processes

Organization	Existing mechanisms that could be utilized for AAAA monitoring
UNECA ¹⁷ and African Union	APRM – need to broaden the thematic scope.
UNECE and OECD	OECD-DAC, OECD EPR, ECE EPR
ECLAC	IG meetings, ad hoc expert group meetings, technical assistance. Exact mechanism to be decided. ¹⁸
ESCWA	Arab Forum for Sustainable Development. Peer review mechanism to be decided.
ESCAP	Asia-Pacific Forum on Sustainable Development. Peer review mechanism to be decided.

National monitoring:

National monitoring will be particularly important for the AAAA, given the challenges of agreeing upon additional global monitoring indicators. Using the principles outlined in section 1 (as well as principles and recommendations established at the spring 2016 FfD Forum), countries should instigate their own national dialogues on follow-up and review of the AAAA and look to devise a set of national monitoring indicators.¹⁹ These should cover quantitative measures (such as mobilization and effective use of domestic resources e.g. Total government revenue (by source) as a percentage of GDP, size and growth of the market, inflows of ODA, foreign direct investment and remittances) as well as qualitative measures (such as the introduction of new policies or perceptions of better

¹⁷ ECA is one of the strategic partners of APRM providing extensive technical and programmatic assistance to the process. See more on the scope of ECA engagement, page. 5,

http://www.uneca.org/sites/default/files/uploads/draft_concept_note_20_jan_2015_en.pdf

¹⁸ For a detailed program strategy of ECLAC in terms of sustainable development and environmental performance for 2016-2017, page. 61-64, http://www.cepal.org/sites/default/files/pages/files/programme-2016-2017_sustainable_development.pdf.

¹⁹ These processes should link to dialogues on SDG implementation, follow-up and review being led by National Councils for Sustainable Development, cross-Ministerial committees or councils. See Espey et al., (2015).

business and operating environments). The indicators provided in Annex 1 may provide a helpful starting point for a national dialogue.

For a number of the commitments, it will be important to define a national target and timeline, as many of the AAAA commitments do not state specific thresholds, see for example paragraph 88 which commits countries to “strengthen domestic enabling environments and implement sound domestic policies and reforms conducive to realizing the potential of trade for inclusive growth and sustainable development.” For such commitments national stakeholders will need to dictate what a strengthened domestic environment and sound policies might look like and set qualitative and quantitative benchmarks for assessing success.

When selecting indicators, countries should encourage alignment with existing monitoring methods, to minimize the burden on Ministries and National Statistical Offices. Where AAAA commitments closely relate to a means of implementation for the SDGs, countries should look to use the standardized and agreed indicator devised through the IAEG-SDGs process. For other AAAA commitments, countries should either seek to align with recommendations from a global AAAA indicator-setting process (scenario ii) or they should utilize the guidance of designated expert-agencies (as per scenario iii). This will help to ensure some consistency in monitoring across countries and regions, and facilitate easier exchange of information and peer dialogue at the global and regional level.

National AAAA indicators should feed into existing national review processes, as well as committees or commissions being established to support SDG-implementation.²⁰ National reports might also be submitted to regional review bodies to facilitate regional dialogues and to a global platform, established by the FfD Secretariat, to enable information exchange. Should global monitoring indicators also be established (as per scenario i and ii), national statistical offices should work closely with the UNSC to ensure national indicators feed into the annual global reporting cycle.

130. Mechanisms for follow-up and review will be essential to the achievement of the sustainable development goals and their means of implementation..... it will be necessary to ensure the participation of relevant ministries, local authorities, national parliaments, central banks and financial regulators, as well as the major institutional stakeholders, other international development banks and other relevant institutions, civil society, academia and the private sector.

Addis Ababa Action Agenda, A/RES/69/313

²⁰ For more on recommended national SDG review processes, see SDSN, (2015b), "Getting Started with the Sustainable Development Goals: A Guide for Stakeholders," <https://sdg.guide> and Espey et al., (2015).

G. Business and NGO monitoring

UN agencies, national and regional governments should not be the only actors monitoring progress on the AAAA. Non-state actors, including businesses, NGOs, and academia should also be encouraged to monitor their performance at both the national and global levels, as per the recommendations in [SDG.Guide](#), and be given adequate space to present their conclusions to Member States the annual FfD Forum.²¹

The private sector has a critical role in achieving the AAAA and the SDGs. Businesses' roles include direct investment (e.g. in infrastructure); developing new technologies for energy, health and other priorities; and aligning business incentives and behavior with the social objectives of sustainable development.

In this vein, the Global Reporting Initiative (GRI), the UN Global Compact (UNGC), and the World Business Council for Sustainable Development (WBCSD) launched the SDG Compass, a joint initiative to support companies in aligning their strategies and metrics with the SDGs and associated indicators and monitoring frameworks.²² This initiative used GRI standards, as well as other commonly-used corporate sustainability indicators, to help identify Key Performance Indicators (KPIs) that can help track businesses' contributions to the SDGs.

The SDG Compass Guide also holds great potential to ensure coherence between business reporting and the AAAA framework. However, in most cases, the Guide does not identify indicators for MoI. Indeed, the SDGs are much more focused on public resources, so business metrics are less pertinent to many of those targets. This does present an opportunity for future work on development business indicators for the AAAA, particularly since the financial sector indicators present a significant gap.

NGOs will have less of a role reporting on their own contributions to the quantitative and qualitative outcomes of the AAAA, but they will have a crucial role to play through unofficial or shadow monitoring, to complement official monitoring efforts. A clear demonstration of this is the role that DATA / The One Campaign has played in raising awareness of levels of ODA being committed and disbursed to developing countries, since 2005 and the 31st G8 Summit in Gleneagles, Scotland, where G8 countries committed to double aid to Africa and to drop LIC debt. Similarly Transparency International has played a pivotal role in monitoring transparency and corruption and their transparency index has become a common benchmark for assessing countries' institutional performance.

Businesses and non-governmental actors should be actively encouraged to undertake such monitoring, given space to present their findings at the spring FfD Forum, and to submit their evidence in advance of the preparation of the annual inter-agency monitoring report.

²¹ See <https://sdg.guide/>

²² For more details, see <http://sdgcompass.org/>

III. Conclusion & Recommendations

Lessons from previous processes, including the MDGs, suggest that clear, time-bound global monitoring indicators will help to ensure effective follow-up and review of the AAAA. Global monitoring indicators will ensure commitments made in Addis Ababa are translated into a practical and workable strategy, which guides implementation and encourages accountability to key stakeholders. Global monitoring indicators will also help to standardize and improve current international reporting methodologies and data availability.

Based on this analysis, our expertise, and our first-hand experience working closely to support the AAAA and SDGs, we have laid out a set of principles for devising indicators for the AAAA. These indicators would be complementary to those relating to the SDG MoI, already being developed under the IAEG-SDGs. Lessons from the IAEG-SDGs suggest that the political process for devising new global monitoring indicators will be challenging. We have therefore proposed a variety of different means by which to develop and use monitoring indicators, via different processes.

Based on our read of the current political environment, we recommend the following approach to Member States, currently considering the modalities for the FfD Forum and follow-up and review of the AAAA:

- Member States should commit to deepen and refine indicators being developed by the IAEG-SDGs, where they specifically link to the AAAA, following the March 2016 UNSC and in the medium to long-term. A change in the IAEG-SDGs' mandate and scope is not recommended, so this exercise should be confined to issues tackled in both the SDGs and the AAAA.
- Member States should ask the UN system to move quickly to establish an inter-agency task force, which will be responsible for an annual global monitoring report. This report should include a set of global monitoring indicators, covering all of the AAAA commitments not currently covered by the SDG' s MOI. The inter-agency group should seek to develop a set of global monitoring indicators by September 2016 and open it up for consultation with Member States and other key stakeholders, to encourage buy-in and foster widespread support. A first full report, including key monitoring indicators, should be available for the FfD Forum in spring 2017.
- To the extent possible, other multilateral fora should be harnessed to track AAAA commitments and to ensure coherence between international processes. The UN DESA FfD Secretariat should devise a political schedule and work with Member States to ensure that the AAAA is tabled in each meeting, that a set of clearly defined monitoring metrics are identified, and that the AAAA is adequately featured in outcome documents and resolutions.

- Multi-layered monitoring should be employed, using complementary regional reviews for peer-to-peer learning and information exchange, particularly on AAAA commitments, which require qualitative or highly context specific monitoring, such as the regulatory environment and investment climate. A concurrent national follow-up and review process should also commence in each country, with an attempt to devise national monitoring indicators. This should happen in conjunction with the development of national monitoring indicators for the SDGs.

Annex 1: Comparative table of AAAA commitments & SDG indicators

This table compares the AAAA commitments with the SDG indicators to identify overlaps and gaps. Commitments have been identified through textual and semantic analysis of the AAAA. Only language that demonstrates a clear intention for action is considered a commitment. The proposed SDG indicators are pulled from the IAEG-SDGs' 17 December 2015 report to the Statistical Commission (E/CN.3/2016/2). The "status" column reflects the current standing of the indicators at the time of publication. The green filling represents indicators that have been confirmed by the IAEG-SDGs. Those marked with an asterisk (*) are still being reviewed by the IAEG-SDGs members; those that are marked as "missing" are for AAAA commitments that are currently not tracked by any indicator proposed by the IAEG-SDGs. Proposals for new or additional indicators to track AAAA commitments are listed in the far right column.

§	AAAA Commitment	Related SDG target(s) if applicable	Proposed SDG Indicator	Status	Notes/Other potential indicator?
I. A global framework for financing development post-2015					
12	Commitment for a new social compact, delivering social protection and essential public services for all.	1.3; 8.b; 10.4; 16.6	Spending on essential services (education, health and social protection) as % of total government spending		Percentage of eligible population covered by national social protection programs
12	Commitment for a new social compact, delivering social protection and essential public services for all.	1.3; 8.b; 10.4 16.6	Total government spending in social protection and employment programmes as a percentage of the national budgets and GDP		
13	Commitment to increase public investment in financing research, infrastructure and pro-poor initiatives (re: food security).	2.a; 1.b	The Agriculture Orientation Index (AOI) for Government Expenditures	*	

13	Commitment to increase public investment in financing research, infrastructure and pro-poor initiatives (re: food security).	2.a; 1.b	Number of national action plans related to multi-lateral environmental agreements that support accelerated investment in actions that eradicate poverty and sustainably use natural resources.	*	Public and private R&D expenditure on agriculture and rural development (% of GNI)
14	Facilitate development of sustainable, accessible and resilient quality infrastructure in developing countries through enhanced financial and technical support.	9.a	Total official international support (official development assistance plus other official flows) to infrastructure		
15	Promotion of inclusive and sustainable industrial development.	9.2	Manufacturing value added as a percentage of GDP and per capita		
16	Commitment to promote credit to micro, small and medium-sized enterprises, as well as adequate skills development training for all, particularly for youth and entrepreneurs.	9.3; 4.4; 4.5	Percentage of small scale industries with a loan or line of credit		
16	Commitment to promote credit to micro, small and medium-sized enterprises, as well as adequate skills development training for all, particularly for youth and entrepreneurs.	9.3; 4.4; 4.5	Participation rate of youth and adults in formal and non-formal education and training in the last 12 months		Percentage of youth (15-24) not in education, employment or training (NEET)
16	Commitment to promote credit to micro, small and medium-sized enterprises, as well as adequate skills development training for all, particularly for youth and entrepreneurs.	9.3; 4.4; 4.5	Percentage share of small scale industries' in total industry value added		
16	Commitment to develop and operationalize a global strategy for youth employment and implementing	8.b	n/a	MISSING	Adoption and implementation of the ILO Global Jobs Pact. Additional indicators might include:

	the International Labour Organization (ILO) Global Jobs Pact, by 2020.				1. Unemployment, Youth total (% of total labor force ages 15-24) (ILO) 2. Employment to population ratio, ages 15-24, total (%) (ILO) 3. Share of youth not in education, employment or training, total (% of youth population) (ILO) – though data is only available for c. 50 countries at present
17	Coherent policy, financing, trade and technology frameworks to protect, manage and restore our ecosystems and combat climate change.	13.a; 15.a	Mobilized amount of USD per year starting in 2020 accountable towards the USD 100 billion commitment		Coherence check indicator (Annex 2)
17	Coherent policy, financing, trade and technology frameworks to protect, manage and restore our ecosystems and combat climate change.	13.a; 15.a	Forestry official development assistance and forestry FDI	*	Coherence check indicator (Annex 2)
17	Coherent policy, financing, trade and technology frameworks to protect, manage and restore our ecosystems and combat climate change.	13.a; 15.a	Official development assistance and public expenditure on conservation and sustainable use of biodiversity and ecosystems		Coherence check indicator (Annex 2)
II. Action areas					
A: Domestic public resources					
20	Further strengthening the mobilization and effective use of domestic resources	17.1	Proportion of domestic budget funded by domestic taxes		

20	Strengthen domestic enabling environments, including the rule of law, and combat corruption	16.5	Percentage of persons who had at least one contact with a public official, who paid a bribe to a public official, or were asked for a bribe by these public officials, in the previous 12 months. Disaggregate by age, sex, region and population group.		Corruption Perception Index (Transparency International) Coherence check indicator (Annex 2)
22	Enhancement of revenue administration	17.1.	Total government revenue (by source) as a percentage of GDP		
22	Improvement of fairness, transparency, efficiency and effectiveness of tax systems.	17.1.	Total Proportion of domestic budget funded by domestic taxes		Average taxpayer wait time for services Percentage of [arrears/appeals] cases solved within X months
22	Strengthen international cooperation to build capacity in tax administration through ODA	17.1, 17.2	Proportion of domestic budget funded by domestic taxes		Share of ODA dedicated to tax matters
23	Redouble efforts to reduce IFF and reduce opportunities for tax avoidance.	16.4	Total value of inward and outward illicit financial flows (in current US\$).	*	Coherence check indicator (Annex 2)
23	Enhancement of disclosure practices and transparency in source and destination countries	n/a	n/a	MISSING	Proportion of legal persons and arrangements for which beneficial ownership information is publicly available (OECD, see 27 below) Financial Secrecy Index and Open Budget Index (Transparency International) Coherence check indicator (Annex 2)
24	Identify, assess and act on money-laundering risks	16.4	Total value of inward and outward illicit financial flows (in current US\$).	*	

25	Making UNCAC an effective instrument to deter, detect, prevent and counter corruption and bribery.	16.5	Percentage of persons who had at least one contact with a public official, who paid a bribe to a public official, or were asked for a bribe by these public officials, during the last 12 months.	*	
26	Sharing best-practices and promote peer-learning and capacity building for contract negotiations	n/a	n/a	MISSING	There are several existing contract negotiation capacity building programs (for example via UNECA), but limitations of monitoring inputs or number of programs. Therefore we recommend further qualitative assessment at the global and regional level.
27	Scaling up international tax cooperation	16.4; 17.1	Total government revenue (by source) as a percentage of GDP		
27	Strengthen transparency and adopt appropriate policies through access to beneficial ownership information and advancing automatic exchange of tax information.	n/a	Total government revenue (by source) as a percentage of GDP		Proportion of legal persons and arrangements for which beneficial ownership information is publicly available (See recommendations of the OECD' s Global Forum on Transparency and Exchange of Information for Tax Purposes and Financial Action Taskforce, as well as the Financial Secrecy Index / the Open Company Data Index).
29	Further enhance resources of UN Tax Committee	n/a		MISSING	Annual budget of UN CEICTM
29	Increase frequency of meetings and increase engagement with ECOSOC		n/a	MISSING	Monitor whether CEICTM is holding 2 annual meetings. Monitor number of tax related meetings at ECOSOC and whether the

					CEICTM is represented / provides input.
30	Strengthen national control mechanisms, including Supreme Audit Institutions.	16.6	Primary government expenditures as a percentage of original approved budget, disaggregated by sector (or by budget codes or similar)		
30	Increase transparency and equal participation in budgeting process.	16.6	Primary government expenditures as a percentage of original approved budget, disaggregated by sector (or by budget codes or similar)		
30	Establish transparent public procurement frameworks.		Number of countries implementing Sustainable Public Procurement policies and action plans		Coherence check indicator (Annex 2)
31	Rationalize inefficient fossil-fuel subsidies	12.c	Amount of fossil fuel subsidies, per unit of GDP (production and consumption), and as proportion of total national expenditure on fossil fuels		
34	Scaling up international cooperation to strengthen capacities of municipalities and other local authorities.	11.3, 11.a, 11.b	Cities with more than 100,000 inhabitants that implement urban and regional development plans integrating population projections and resource needs	*	
34	Support to cities and local authorities, particularly in LDCs and SIDS.	11.c	Percentage of financial support that is allocated to the construction and retrofitting of sustainable, resilient and resource-efficient buildings	*	
34	Strengthen debt management and engagement of local municipalities.	17.4	Debt service as a percentage of exports of goods and services	*	

B: Domestic and International private business and finance					
36	Develop policies / strengthen regulatory frameworks to better align private sector incentives with public goals	12.6; 17.17	Number of companies publishing sustainability reports		Coherence check indicator (Annex 2)
36	Develop policies / strengthen regulatory frameworks to better align private sector incentives with public goals	12.6; 17.17	Amount of US\$ committed to public-private and civil society partnerships		
36	Promote / create enabling domestic and international conditions for inclusive and sustainable private sector investment	12.6; 17.17	Number of companies publishing sustainability reports		
36	Promote / create enabling domestic and international conditions for inclusive and sustainable private sector investment	17.3	Foreign Direct Investments as % of total FDI + ODA		
36	Promote / create enabling domestic and international conditions for inclusive and sustainable private sector investment	17.13	GDP	*	Coherence check indicator (Annex 2)
37	Foster a dynamic and well-functioning business sector, while protecting labour rights and environmental and health standards	8.8	Number of ILO conventions ratified by type of convention.	*	Coherence check indicator (Annex 2)
37	Foster a dynamic and well-functioning business sector, while protecting labour rights and environmental and health standards			MISSING	Ease of Doing Business index (World Bank) Other tentative options include: National Social Responsibility Index Average Climate Change Disclosure

					and Performance Scores for corporations, by country (CDP)
37	Promote sustainable corporate practices, including integrating environmental, social and governance factors into company reporting as appropriate	12.6	Number of companies publishing sustainability reports		
37	Work towards harmonizing the various initiatives on sustainable business and financing, identifying gaps, and strengthening the mechanisms and incentives for compliance.	17.14	Number of countries that have ratified and implemented relevant international instruments under the International Maritime Organization (safety, security, environmental protection, civil liability, and compensation and insurance), International Labour Organization fundamental conventions and recommendations, and adopted carbon pricing mechanisms		Policy coherence does not include harmonization so more work required on this indicator.
38	Policy and regulatory environment to support financial market stability and promote financial inclusion	8.2, 8.10; 17.13	Percentage of adults (15 years and older) with an account at a bank or other financial institution or with a mobile money service provider		Coherence check indicator (Annex 2)
38	Policy and regulatory environment to support financial market stability and promote financial inclusion	8.2, 8.10; 17.13	Number of commercial bank branches and ATMs per 100,000 adults		
38	Policy and regulatory environment to support financial market stability and promote financial inclusion	8.2, 8.10; 17.13	GDP or Growth rate of GDP per employed person		
39	Full and equal access to formal financial services for all	5.a	a) Percentage of people with ownership or secure rights over agricultural land (out of total agricultural population), by sex; and b) Share of women among		

			owners or rights-bearers of agricultural land, by type of tenure		
39	Full and equal access to formal financial services for all	8.10	Percentage of adults (15 years and older) with an account at a bank or other financial institution or with a mobile money service provider		
39	Full and equal access to formal financial services for all	8.10	Number of commercial bank branches and ATMs per 100,000 adults		
39	Support MFIs, development banks, agricultural banks, mobile network operators, agent networks, cooperatives, postal banks and savings banks as appropriate	8.10	Number of commercial bank branches and ATMs per 100,000 adults		
39	Support MFIs, development banks, agricultural banks, mobile network operators, agent networks, cooperatives, postal banks and savings banks as appropriate	8.10	Percentage of adults (15 years and older) with an account at a bank or other financial institution or with a mobile money service provider		
39	Expand peer learning and experience-sharing among countries and regions	n/a	n/a	MISSING	Peer learning should be closely monitored at the regional level. In addition monitoring proposals are available from the Alliance for Financial Inclusion , such as: i) Number of participating countries/institutions in its Financial Inclusion Peer Learning Group? ii) Number of countries with a financial inclusion strategy coherent with AFI' s best practice guidelines (though limited to AFI' s members)?

39	Strengthen capacity development for developing countries, including through UN development system;	8.10	n/a	MISSING	<p>Current indicators do not measure capacity building for financial inclusion, but could simply be measured by an outcome metric on access to banking services, such as “Number of access points per 10,000 adults at a national level segmented by type and administrative unit (AFI).”</p> <p>In addition the World Bank and many UN agencies catalogue capacity building development projects (e.g. Infrastructure Development – Technical Lending for Capacity Development) so this could serve as a measure of projects initiated through the UN and Bretton Woods system.</p>
40	Adequate and affordable financial services available to migrants and their families	10.c	Remittance costs as a percentage of the amount remitted		
40	Reduce average transaction cost of migrant remittances by 2030 to less than 3% of the amount transferred; No remittance corridor with charges higher than 5% by 2030	17.3	Remittance costs as a percentage of the amount remitted		
40	Support national authorities to address obstacles to continued flow of remittances	17.3	Volume of remittances (US\$) as a percentage of total GDP		See for example World Bank’ s Bilateral Remittances Matrices (Annual Remittances Data).
40	Increase coordination among national regulatory authorities to remove obstacles to non-bank remittance	n/a	n/a	MISSING	Could be measured by monitoring remittance flows (outcome measure) or cost of remittances, as well as

	service providers accessing payment system infrastructure				inputs such as the number of non-bank remittance service providers branch locations in a country (like western union etc) (Monitored by national Chamber of Commerce.)
40	Exploit new technologies, promote financial literacy and inclusion, and improve data collection	n/a	n/a	MISSING	Could be monitored via mobile banking data. In addition the World Bank's Global Findex measures indicators such as: made transaction from an account at a financial institution using a mobile phone (% with an account, age 15+), and Mobile account, income, poorest 40% (% ages 15+)
43	Strengthen capacity of financial institutions to undertake cost-effective credit evaluation, including through public training programmes, and through establishing credit bureaus	n/a	n/a	MISSING	Outcome metric on access to loans for MSMEs. Another metric would be whether countries have credit bureaus and tax identifier numbers (for businesses) and unique tax IDs for people (like US Social Security Numbers) using which credit evaluation can be done. Percentage of population and businesses covered.
43	Enhance capacity building in new investment vehicles	n/a	n/a	MISSING	Qualitative assessment needed.
44	Develop domestic capital markets, particularly long-term bond and insurance markets where appropriate	n/a	n/a	MISSING	Monitoring of growth/development of domestic capital markets. Potential measures might include debt securities (Bank for International Settlements), Capital Market Sizes by country (McKinsey is one source)

44	Strengthen supervision, clearing, settlement and risk management	n/a	n/a	MISSING	Qualitative assessment needed.
44	Enhance international support in developing domestic capital markets in developing countries, in particular in LDCs, LLDCs and SIDS	n/a	n/a	MISSING	Qualitative assessment needed. At the global level the WB also monitors IFC disbursements to develop local capital markets in LDCs, LLDCs, and SIDS.
44	Strengthen capacity-building in domestic capital markets, including through regional, interregional and global forums for knowledge-sharing, technical assistance and data-sharing	n/a	n/a	MISSING	Monitoring via existing global, regional, and inter-regional forums
45	Investment promotion and other relevant agencies to focus on project preparation prioritizing projects with the greatest potential	17.5	Number of national & investment policy reforms adopted that incorporate sustainable development objectives or safeguards by country	*	
45	International support through financial and technical support and capacity-building, and closer collaboration between home and host country agencies	17.9	The dollar value of financial and technical assistance, including through North-South, South-South, and triangular cooperation, committed to developing countries' designing and implementing a holistic policy mix that aim at sustainable development in three dimensions (including elements such as reducing inequality within a country and governance).	*	Further qualitative assessment needed.
46	Adopt / implement investment promotion regimes for LDCs.	17.5	Number of national & investment policy reforms adopted that incorporate sustainable development objectives or safeguards by country	*	

46	Financial and technical support for project preparation and contract negotiation, advisory support in investment-related dispute resolution, access to information on investment facilities and risk insurance and guarantees as requested by LDCs	n/a	n/a	MISSING	Qualitative assessment needed. At the global level the WB monitors the number of risk insurance and guarantees issued by MIGA for LDCs, and the ICSID number of disputes settled.
46	Address financing gaps and low levels of direct investment faced by LLDCs, SIDS, many MICs, and countries in conflict and post-conflict situations	10.b	Total resource flows for development, disaggregated by recipient and donor countries and type of flow (e.g. official development assistance, foreign direct investment and other flows)		
47	Imbed resilient and quality infrastructure investment plans in national sustainable development strategies, while also strengthening domestic enabling environments	9.a	Total official international support (official development assistance plus other official flows) to infrastructure		
47	Internationally, provide technical support for countries to translate plans into concrete project pipelines, as well as for individual implementable projects	n/a	n/a	MISSING	Qualitative assessment needed.
48	Build capacity to enter into PPPs	17.17	Amount of US\$ committed to public-private and civil society partnerships		
48	Hold inclusive, open and transparent discussion when developing and adopting guidelines and documentation for the use of PPPs, and build knowledge base and share lessons learned through regional and global forums	n/a	n/a	MISSING	Qualitative assessment needed.

49	Promote both public and private investment in energy infrastructure and clean energy technologies	7.a; 7.b	Mobilized amount of USD per year starting in 2020 accountable towards the USD 100 billion commitment		
49	Enhance international cooperation to provide adequate support and facilitate access to clean energy research and technology, expand infrastructure and upgrade technology for supplying modern and sustainable energy services to all developing countries, in particular LDCs and SIDS	7.1	Percentage of population with access to electricity		
49	Enhance international cooperation to provide adequate support and facilitate access to clean energy research and technology, expand infrastructure and upgrade technology for supplying modern and sustainable energy services to all developing countries, in particular LDCs and SIDS	7.1	Percentage of population with primary reliance on clean fuels and technology		
C: International development cooperation					
51	Commitment by some developed countries to achieve target of 0,7% of ODA/GNI and 0,15-0,2 & of ODA/GNI to LDCs	17.2	Net ODA, total and to LDCs, as percentage of OECD/Development Assistance Committee (DAC) donors' gross national income (GNI)		
55	Open, inclusive and transparent discussions on the modernization of ODA measurement.	17.3	n/a	MISSING	Total Official Support for Sustainable Development (TOSSD) (OECD) Qualitative assessment of TOSSD framework development: quantity and quality (i.e. involvement of wide

					variety of stakeholders) of consultations, stakeholders attending TOSSD workshops (OECD)
57	Strengthen triangular cooperation	17.9	The dollar value of financial and technical assistance, including through North-South, South- South, and triangular cooperation, committed to developing countries' designing and implementing a holistic policy mix that aim at sustainable development in three dimensions (including elements such as reducing inequality within a country and governance).	*	
58	Alignment of development cooperation with national priorities by reducing fragmentation, accelerating the untying of aid.	17.15	Numbers of constraints that are embodied in ODA or loan agreements, International Investment Agreements (IIAs), regional trade agreements (RTAs), etc.	*	
58	Promotion of country ownership and results orientation.	17.15	Numbers of constraints that are embodied in ODA or loan agreements, International Investment Agreements (IIAs), regional trade agreements (RTAs), etc.	*	
63	Supporting efforts of countries to advance conservation and restoration efforts and to provide support to countries in need to enhance implementation of their national biodiversity strategies and action plans.	15.a	Official development assistance and public expenditure on conservation and sustainable use of biodiversity and ecosystems		Additional indicators available under the Aichi Biodiversity Targets
65	Enhanced support to the most vulnerable in addressing and adapting	13.b	Number of LDCs and SIDS that are receiving specialized support for	*	

	to these critical challenges [climate change].		mechanisms for raising capacities for effective climate change related planning and management, including focusing on women, youth, local and marginalized communities		
66	Promotion of innovative financing mechanisms for risk management and mitigation	13.a	Mobilized amount of USD per year starting in 2020 accountable towards the USD 100 billion commitment		
66	Invest in efforts to strengthen the capacity of national and local actors to manage and finance disaster risk reduction.	13.b	Number of LDCs and SIDS that are receiving specialized support for mechanisms for raising capacities for effective climate change related planning and management, including focusing on women, youth, local and marginalized communities		
67	Step up efforts to assist countries in accessing financing for peacebuilding and development in post-conflict countries	17.2	Net ODA, total and to LDCs, as percentage of OECD/Development Assistance Committee (DAC) donors' gross national income (GNI)		Not specifically for peacebuilding, could add indicator on funding for PBF or DPKO
76	Building capacity in developing countries to access funds and aim to enhance public and private contributions to GEF	13.a	Mobilized amount of USD per year starting in 2020 accountable towards the USD 100 billion commitment		Indicator on public and private contributions to GEF
77	Enhance international coordination and enabling environments at all levels to strengthen national health systems	3.8	Coverage of tracer interventions (e.g. child full immunization, ARV therapy, TB treatment, hypertension treatment, skilled attendant at birth, etc.)	*	Additional indicator on international coordination: "Replenishment for GAVI and Global Fund"
77	Strengthening capacity of countries for early warning, risk reduction and management of national and global health risks, as well as to substantially	3.c and 3.d	Health worker density and distribution		

	increase health financing and recruitment, development, training and retention of health workforce.				
77	Strengthening capacity of countries for early warning, risk reduction and management of national and global health risks, as well as to substantially increase health financing and recruitment, development, training and retention of health workforce.	3.c and 3.d	Percentage of attributes of 13 core capacities that have been attained at a specific point in time.		
78	Scale-up of investments and international cooperation to allow all children to complete free, equitable, inclusive and quality early childhood, primary and secondary education.	4.1.-4.2.	Percentage of children/young people (i) in Grade 2/3, (ii) at the end of primary and (iii) at the end of lower secondary achieving at least a minimum proficiency level in (a) reading and (b) mathematics		
78	Scale-up of investments and international cooperation to allow all children to complete free, equitable, inclusive and quality early childhood, primary and secondary education.	4.1.-4.2.	Percentage of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being		
78	Commitment of upgrading education facilities that are child, disability and gender sensitive and increasing percentage of qualified teachers.	4.a	Percentage of schools with access to (i) electricity; (ii) Internet for pedagogical purposes; (iii) computers for pedagogical purposes; (iv) adapted infrastructure and materials for students with disabilities; (v) single-sex basic sanitation facilities; (vi) basic handwashing facilities (as per the WASH indicator definitions)		

D: International trade as an engine for development					
79	Promote universal, rules-based, open, transparent, predictable, inclusive, non-discriminatory and equitable multilateral trading system under WTO as well as meaningful trade liberalization	17.10	Worldwide weighted tariff-average		Coherence check indicator (Annex 2)
82	Integrate sustainable development into trade policy at all levels	n/a	n/a	MISSING	Coherence check indicator (Annex 2)
82	Support SIDS engagement in trade and economic agreements; Support fuller integration of small, vulnerable economies in regional and world markets	17.12	Average tariffs faced by developing countries and LDCs and SIDs		Coherence check indicator (Annex 2)
83	Combat protectionism in all its forms; WTO members to correct and prevent trade restrictions and distortions in world agricultural markets	2.b	Percent change in Import and Export tariffs on agricultural products		Coherence check indicator (Annex 2)
84	WTO members will continue to implement the provisions of special and differential treatment for developing countries, in particular LDCs, in accordance with WTO agreements	10.a	Share of tariff lines applied to imports from LDCs/developing countries with zero-tariff		
87	Strengthen coherence and consistency among bilateral and regional trade and investment agreements; ensure that they are compatible with WTO rules	n/a	n/a	MISSING	Coherence check indicator (Annex 2)
88	Strengthen domestic enabling environments and implement sound domestic policies and reforms	n/a	n/a	MISSING	Exports/Imports as percent of GDP Coherence check indicator (Annex 2)

	conducive to realizing the potential of trade for inclusive growth and sustainable development				
88	Strengthen UNCTAD as focal point within UN system for integrated treatment of trade and development and interrelated issues in finance, technology, investment, sustainable development	n/a	n/a	MISSING	Monitor UNCTAD resources
90	Focus Aid for Trade on developing countries, in particular LDCs.	8.a	Aid for Trade Commitments and Disbursements		
91	Support capacity-building incl. through bilateral and multilateral channels, in particular to LDCs, in order to benefit from opportunities in international trade and investment agreements.	n/a	n/a		
92	Enhance global support for efforts to combat poaching and trafficking of protected species, trafficking in hazardous waste, and trafficking in minerals	15.c	Proportion of detected trade in wildlife and wildlife products that is illegal	*	
92	Enhance capacity for monitoring, control and surveillance of fishing vessels	14.4	Proportion of fish stocks within biologically sustainable levels		
E. Debt and debt sustainability					
94	Support the remaining HIPC-eligible countries that are working to complete the HIPC process.	17.4	Debt service as a percentage of exports of goods and services		
94	Support the maintenance of debt sustainability in those countries that	17.4	Debt service as a percentage of exports of goods and services		

	have received debt relief and achieved sustainable debt levels.				
97	Work towards a global consensus on guidelines for debtor and creditor responsibilities in borrowing by and lending to sovereigns, building on existing initiatives.	n/a	n/a	MISSING	Progress reports from existing initiatives. See for example UNCTAD Project on Promoting Responsible Sovereign Lending and Borrowing and UNCTAD' s Principles .
100	Commitment to boost international support for advisory legal services.	n/a	n/a	MISSING	Number of debt advisory or capacity building support programs (WB / IMF)
F. Addressing systemic issues					
103	Improve and enhance global economic governance and develop a more coherent, inclusive and representative international architecture for sustainable development.	10.5	Adoption of a financial transaction tax (Tobin tax) at a world level	*	Coherence check indicator (Annex 2)
103	Improve and enhance global economic governance and develop a more coherent, inclusive and representative international architecture for sustainable development.	10.6; 16.8	Percentage of members or voting rights of developing countries in international organizations.		
105	Commitment to pursue sound macroeconomic policies to enhance global financial and macroeconomic stability (incl. prevent and reduce the risk and impact of financial crises).	17.13	GDP	*	Coherence check indicator (Annex 2)
106	Broadening and strengthening the voice and participation of developing countries in global economic governance.	10.6; 16.8	Percentage of members or voting rights of developing countries in international organizations.	*	Indicator 7 from Global Partnership Monitoring Exercise: Mutual accountability among development co-operation actors is strengthened through inclusive reviews

106	Commitment for an open and transparent, gender-balanced and merit-based selection of IO heads, and to enhanced diversity of staff.	10.6; 16.8	Percentage of members or voting rights of developing countries in international organizations.	*	
108	Ensure functioning of food commodity markets and their derivatives.	2.c	Indicator of (food) Price Anomalies (IPA)	*	
108	Provision of access for small-scale artisanal fishers to marine resources and markets.	14.b	Proportion of national fishery production by country that are catches by small-medium fishery businesses or Progress by countries in adopting and implementing a legal/regulatory/policy/institutional framework which recognizes and protects access rights for small-scale fisheries	*	
109	Commitment to sustain or strengthen the frameworks for macroprudential regulation and countercyclical buffers.	17.13	GDP	MISSING	Qualitative assessment needed.
109	Work towards the completion of the reform agenda on financial market regulation.	n/a	n/a	MISSING	Qualitative assessment needed.
109	Commitment to address the risk created by “too-big-to-fail” financial institutions, and addressing cross-border elements in effective resolution of troubled systemically important financial institutions.	n/a	n/a	MISSING	Qualitative assessment needed.
110	Reduce mechanistic reliance on credit-rating agency assessments, including in regulations.	n/a	n/a	MISSING	Qualitative assessment needed.

112	Strengthen national institutions to combat money-laundering, corruption and the financing of terrorism and enhance international cooperation for capacity-building in these areas at all levels.	16.4	Total value of inward and outward illicit financial flows (in current US\$).	*	
112	Commitment to ensure the effective implementation of the United Nations Convention against Transnational Organized Crime.	16.6		MISSING	Percentage of recommendations to strengthen national anti-corruption frameworks (institutional and legislative) implemented, as identified through the UNCAC Implementation Review Mechanism.
113	Commitment to take better advantage of relevant United Nations forums for promoting universal and holistic coherence and international commitments to sustainable development.		Number of countries that have ratified and implemented relevant international instruments under the International Maritime Organization (safety, security, environmental protection, civil liability, and compensation and insurance), International Labour Organization fundamental conventions and recommendations, and adopted carbon pricing mechanisms.		
G: Science, technology and capacity building					
114	Promote development and use of ICT infrastructure, as well as capacity-building, particularly in LDCs, LLDCs, SIDS, incl. rapid universal and affordable access to the Internet	9.c	Percentage of the population covered by a mobile network, by technology		
116	Craft policies that incentivize creation of new technologies, that incentivize research and that support innovation in	9.5	R&D expenditure as percentage of GDP		

	developing countries				
116	Promote social innovation to support social well-being and sustainable livelihoods	n/a	n/a	MISSING	Qualitative assessment needed.
117	Promote entrepreneurship, incl. through supporting business incubators	4.4	Percentage of youth/adults with ICT skills by type of skill		
117	Foster linkages between multinational companies and domestic private sector to facilitate technology development and transfer with the support of appropriate policies	n/a	n/a	MISSING	Qualitative assessment needed.
119	Adopt science, technology and innovation strategies as integral elements of national sustainable development strategies to help to strengthen knowledge-sharing and collaboration	17.9	The dollar value of financial and technical assistance, including through North-South, South-South, and triangular cooperation, committed to developing countries' designing and implementing a holistic policy mix that aim at sustainable development in three dimensions (including elements such as reducing inequality within a country and governance).	MISSING	Qualitative assessment of national sustainable development strategies
119	Scale up investment in science, technology, engineering and mathematics education, and enhance technical, vocational and tertiary education and training, ensuring equal access for women and girls and encouraging their participation therein	4.3	Participation rate of youth and adults in formal and non-formal education and training in the last 12 months		
119	Scale up investment in science, technology, engineering and mathematics education, and enhance	5.b	Proportion of individuals who own a mobile telephone, by sex		

	technical, vocational and tertiary education and training, ensuring equal access for women and girls and encouraging their participation therein				
119	Increase number of scholarships available to students in developing countries to enrol in higher education.	4.b	Volume of official development assistance flows for scholarships by sector and type of study		
120	Support developing countries to strengthen their scientific, technological and innovative capacity to move towards more sustainable patterns of consumption and production;	12.a	R&D expenditure as percentage of GDP		
120	Enhance international cooperation, including ODA, in particular to LDCs, LLDCs, SIDS, countries in Africa	17.2	Net ODA, total and to LDCs, as percentage of OECD/Development Assistance Committee (DAC) donors' gross national income (GNI)		
121	Support research and development of vaccines and medicines, as well as preventive measures and treatments for the communicable and non-communicable diseases, in particular those that disproportionately impact developing countries; support relevant initiatives	3.b	Proportion of population with access to affordable medicines and vaccines on a sustainable basis		
121	Support research and development of vaccines and medicines, as well as preventive measures and treatments for the communicable and non-communicable diseases, in particular those that disproportionately impact developing countries; support relevant	3.b	Total net official development assistance to the medical research and basic health sectors		

	initiatives				
121	Further investment, incl. through enhanced international cooperation, in earth observation, rural infrastructure, agricultural research and extension services, and technology development by enhancing agricultural productive capacity in developing countries	2.a	The Agriculture Orientation Index (AOI) for Government Expenditures	*	
121	Increase scientific knowledge, develop research capacity and transfer marine technology	14.a	Budget allocation to research in the field of marine technology as a percentage of total budget to research		
122	Strengthen coherence and synergies among science and technology initiatives within UN system, with a view to eliminating duplicative efforts	n/a	n/a	MISSING	Qualitative assessment needed.
123	Establish a technology facilitation mechanism	17.6	n/a	MISSING	Monitor creation/existence of TFM
III. Data, monitoring and follow-up					
126	increase and use high-quality, timely and reliable data disaggregated by sex, age, geography, income, race, ethnicity, migratory status, disability, and other characteristics relevant in national contexts.	17.18; 17.19	Proportion of sustainable development indicators produced at the national level with full disaggregation when relevant to the target, in accordance with the Fundamental Principles of Official Statistics		
126	capacity building support for collection and use of data, technical and financial support to national statistical authorities	17.18; 17.19	Dollar value of all resources made available to strengthen statistical capacity in developing countries		
130	proper and effective follow-up process; participation of different stakeholders (ministries, local authorities, national	n/a		MISSING	Annual report on FFD and SDG

	parliaments, civil society, academia, private sector etc.)				
131	Coordination and efficiency of UN processes, avoid duplication and overlapping of discussions.	n/a	n/a	MISSING	Qualitative assessment needed.
132	Launch of annual ECOSOC forum on FfD follow-up; results and recommendations are fed into post-2015 process at HLPF	n/a	n/a	MISSING	Whether or not forum is held.
132	High-level Dialogue on Financing for Development back-to-back with HLPF under UNGA every 4 years	n/a	n/a	MISSING	Whether or not dialogue is held.

Annex 2: Proposal for a multipurpose “coherence check” indicator²³

Building on the Monterrey agreement, the AAAA emphasizes the importance of coherence and consistency of the international financial, monetary, and trading systems in support of sustainable development. Such coherence must be assured by a large number of multilateral, international, regional, private, and other institutions. The technical issues involved in ensuring coherence are highly complex, politically contentious, time-variant, and impossible to predict over a 15-year timeframe. For this reason we see no scope for agreeing all the technical features that would constitute “coherence” in any given area.

Nevertheless it is important to track coherence and to encourage rule-setting bodies to consider questions of coherence with the AAAA and the Agenda 2030 as they relate to their mandates. To this end countries may consider a single simple “coherence check” indicator along the following lines:

Annual report by Bank for International Settlements (BIS), International Accounting Standards Board (IASB), International Financial Reporting Standards (IFRS), International Monetary Fund (IMF), World Intellectual Property Organization (WIPO), and World Trade Organization (WTO) [other organizations to be added] on the relationship between international rules and the SDGs and the implementation of relevant SDG targets

Such an indicator, originally proposed by the SDSN for the SDGs, has a number of advantages:

- The reports required under this indicator would help uncover all significant issues relating to global rules and their impact on sustainable development without having to specify the scope ex ante. For example, in the trade context, the review could identify issues of subsidies, intellectual property rules, border tax adjustment tariffs, phytosanitary standards, and so forth that might impinge achievement of the SDGs and AAAA. Critically, the indicator is flexible and will adapt to the issues that are most salient at a particular point in time.
- It would provide clear and transparent information that the governing bodies (or equivalent) of the standard-setting institutions could address. It would also empower member states that are disadvantaged by certain rules, as well as advocacy organizations, to take up issues publicly.
- The indicator would provide a way for FfD to follow up and engage with important standards developed by private sector bodies or association, such as the International Standard Accounting Board or listing rules on stock exchanges, which do not respond directly to governments but must be part of any effort to achieve the SDGs. It would also be easy to add other global rules and standard-setters at a later stage.

²³ Sources: SDSN, (2015a), and Guido Schmidt-Traub (2014, unpublished), “Integrating Means of Implementation into the SDGs.”

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