

The Finnish NGO Task Force's Position Paper on Post-2015 Agenda



1. Introduction

THIS DOCUMENT IS A CONTRIBUTION of the Finnish NGO Task Force to the on-going discussion on a post-2015 framework for sustainable development. It is meant to be read as a commentary to the report on the Sustainable Development Goals (SDGs) by the UN Open Working Group (A/68/970).

Our position highlights three overarching principles: Universality, Sustainability and Respecting Planetary Boundaries, and Human Rights.

It focuses on thematic issues we have expertise on. These

highlighted goals deserve attention in their own right, yet they should also be covered by other priority areas, in order to ensure a comprehensive and transformative sustainable development in the post-2015 era. We recognize that other potential goals are also important, but we have not developed specific recommendations for all the thematic areas.

This document is dynamic and might be developed further as negotiations proceed.

We are thankful for the contributions of our international colleagues which we have used as an inspiration for this paper.

2. Overarching Principles

WE ARE PROPOSING the following principles to be integrated into all parts of the framework and to be reflected in the proposed goals, targets and indicators:

- Universality
- Sustainability and respecting planetary boundaries
- Human rights

2.1. Universality

The challenges we are facing in striving for sustainable development are global in scope, necessitating a global response but also solutions at local, national and regional levels. We strongly support the development of one set of global goals that all countries commit to. A universal framework is one in which all countries recognize their role in contributing to the achievement of the post-2015 goals, both domestically and as part of their international activity.

The world we live in is characterized by inequality and diversity. Some countries will have more to do to achieve some goals than others; some will have a greater capacity and/or responsibility to catalyze change and to support the efforts of others. This requires a structure that effectively combines **universal commitments for all countries with national differentiation, according to different contexts, needs, responsibilities and capabilities, in other words recognition of common but differentiated responsibilities (CBDR).**

As countries are at different stages of development, the universal goals should be “translated” into national action plans respecting these differences. International support must be provided to countries that do not have adequate resources to meet the targets. This may therefore imply a greater responsibility to act to some countries, even though every country is obliged to act.

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

In addition to the principle of CBDR, the principle of democratic ownership will be pertinent to universality. Development outcomes last longer when planning and implementation are nationally and locally owned by governments and people. The post-2015 framework must therefore allow for priority-setting and implementation in a participatory way at the national or sub-national level as appropriate. In order to ensure that the planning and implementation are nationally and locally owned, the post-2015 framework must strike a balance: the framework must allow for varying degrees of realistic ambition, whilst ensuring that national targets adopted by each country are maximally ambitious for that country.

Policy coherence for development is absolutely vital for creating an environment where reaching the SDG’s is possible. In an ever-globalizing world, domestic policies have a growing international impact, and global policies and international agreements affect all people and communities. Thus, actors at all levels of policy making, from local authorities up to international fora, need to ensure that policies in any area, be it agriculture, climate change or taxation, do not negatively impact sustainable development. Furthermore, it is clear that that international cooperation – the nature and content of the new global partnership for development, including external financial assistance – will influence what countries can be asked to achieve.

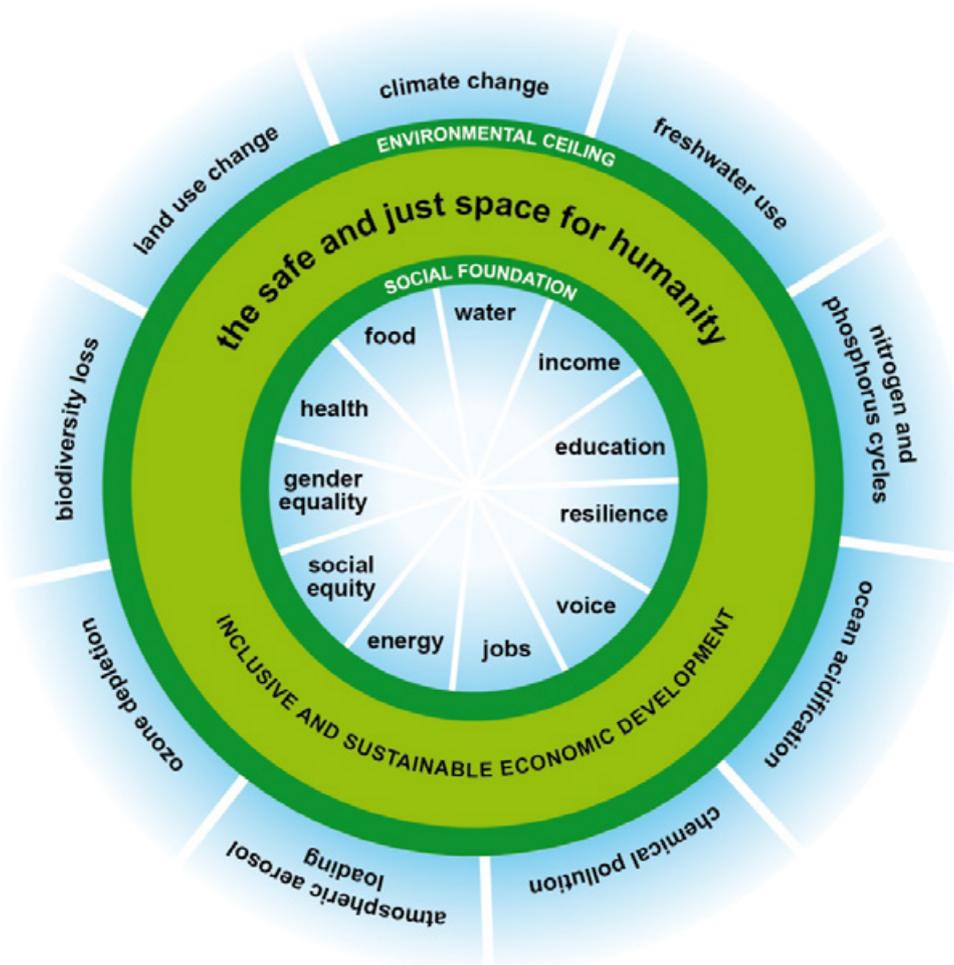
A common but differentiated responsibility must not compromise every country’s equal responsibility to protect, respect and guarantee human rights. The notion of universality must be based on respect from national governments for the rights and the special needs of marginalized groups, indigenous peoples, ethnic minorities or others, as well as the right of all peoples to define and choose their development path. Also, for goals concerning the provision or maintenance of global public goods, or global challenges like climate change, it is important that the overall commitment to action across the world will suffice to achieve the goal.

2.2. Sustainability and respecting planetary boundaries

In order to successfully ensure sustainable development for all, within the boundaries of one planet, the three dimensions (social, economic and environmental) of sustainability must be addressed and integrated throughout all goals of the framework. **Each focus area should aim at a world where every human being can enjoy their human rights, live equitably and free from injustice and poverty, and a planet that has the natural resources to sustain it. This recognizes the interdependence between the economic system and the well-being of people and the planet. For that reason, all goals and targets must adhere to the needs of the present without compromising the future or going beyond the borders of our planet.**

We need to decouple growth from the unsustainable use of natural resources. Over-consumption must be curbed and the poor given opportunities to develop using their fair share of the limited resources available. All countries are challenged to use energy more efficiently, reduce the consumption of non-renewable resources, and bring overall consumption to a level within the planetary boundaries. This requires sharing knowledge and technology.

Sustainability calls for new measures of green development and well-being that moves us beyond Gross Domestic Product (GDP) growth as a measure of development and progress.



Humanity's 21st century challenge is to ensure that every person has the resources they need to meet their human rights, while collectively we live within the ecological means of this one planet. Oxfam's 'doughnut' of planetary and social boundaries is a playfully serious approach to framing that challenge.

2.3. Human rights (including addressing inequalities, accountability and participation)

The SDGs must be anchored to and build on already existing human rights legal norms, standards and commitments. Goals and targets must respect and protect universal, indivisible and interdependent human rights, both economic, social and cultural rights (ESCR), and civil and political rights (CPR). All the goals and targets should be phrased in human rights terms. Targets should improve accessibility, availability, acceptability and quality of ESCRs (esp. health, education, food, water and sanitation, housing and social security) and embrace a universal approach to all minimum core economic and social rights. Unlike the Millennium Development Goals (MDGs), the current framework must include concrete targets on CPRs, including protection of civil society space. **The work must be guided by the following human rights principles, derived from the human rights declarations and instruments:**

- equality and non-discrimination: We support the High Level Panel (HLP) proposal that no target should be considered met unless it is met across key groups of society and for those most marginalized. It should be ensured that all the non-zero, or non-universal sectoral commitments are complemented by time-bound targets. This helps us to progressively eliminate inequalities by prioritizing a more ambitious rate of progress for disadvantaged groups. We also support the proposal of HLP and Open Working Group (OWG) on disaggregation of data, at minimum by gender, age, urban-rural division, disability, and income. Gender inequality and discrimination of women and girls is the most prevailing form of inequality and needs to be specifically addressed both through mainstreaming and as a stand-alone goal.
- participation and transparency: enabling all members of civil society to be actively engaged is key to achieving sustainable development. Improved participation requires strengthened transparency, access to information, and civil society capacity building.
- accountability: open, inclusive, effective governance and rule of law is directly linked with accountability. The framework must recognize and monitor the respective common but differentiated responsibilities of all actors in development, especially, rich countries, international institutions and large businesses. Targets and goals should spell out clearly who is accountable to whom and for what. On all levels, participatory and effective monitoring and

accountability mechanisms that cover all actors is a key to successful implementation of the SDGs. A framework for ensuring accountability would benefit from constructive interaction with the existing human rights protection regime (including, e.g., certain human rights treaty bodies, and regional human rights courts), as well as other relevant accountability mechanisms, especially the UN Universal Periodic Review. On national and local levels it is important to integrate the commitments to national development plans and budgets.

In addition to the general principles above, specific issues related to human rights are:

- Social inequality
- Economic inequality
- Open, inclusive, effective and accountable governance

2.3.1. Social inequality

In many countries, the MDG target approach has directed the focus on those targets easiest to reach. They have gone for the low-hanging fruits, resulting in consistently slower (and in some areas negative) progress to the poorest and most marginalized.

Many of the current goals fail to recognize persistent discrimination against women, girls, persons with disabilities, indigenous peoples, ethnic minorities, and caste-affected groups. This continues to slow down social and economic progress. If we are truly to follow the principles of “getting to zero” and “leaving no one behind”, we need to address inequalities across the whole post-2015 framework systematically.

Reducing inequality requires addressing inequality-reproducing cultural norms and strengthening the political agency of disadvantaged groups. In order to address inequality, it is necessary to tackle prejudice, stereotypes and other cultural norms that fuel discrimination. Tackling these inequalities will further require strengthening the voice, access to public services, justice, and political participation of groups that experience disadvantages on account of their income or identity.

To ensure equality of opportunity and outcome, relevant indicators should be disaggregated as suggested by the High-Level Panel that states: “Targets will only be considered ‘achieved’ if they are met for all relevant income and social groups”.

In line with the recommendations of the synthesis

report of Global Thematic Consultations on “Addressing inequalities” we propose that a stand-alone goal on inequalities should be included in the post-2015 framework, and also be addressed across all areas of the framework, by targets and indicators that focus on the needs of the most disadvantaged groups.

If the post-2015 development agenda is to be truly transformative and leave no one behind, migrants and diaspora must be fully recognised as actors and subjects of sustainable human and economic development. Important references to migrants and migration have been included in the outcome document of the Open Working Group. It will be important to ensure that clear indicators under these targets make their application to migrants and diaspora a reality. Issues like portability of social security, pensions and skills (including recognition of qualifications) as well as refugees and displaced persons (as noted by the UNSG’s Synthesis Report) should either have a separate goal, or be cross-cut through several existing goals (for example goals 1, 8 and 16).

Furthermore, the OWG document lacks a holistic focus on adolescents and young people. Inclusion of youth and adolescents is specifically important under the health goal (universal access to sexual and reproductive health services for young people, particularly for adolescent girls).

2.3.2. Economic inequality

“...Surely we have all learned by now that it is no longer enough to focus on growth alone. We need all people to share in rising prosperity—and, by the same token, share fairly in any economic adjustment needed to achieve or restore prosperity...Excessive inequality is corrosive to growth; it is corrosive to society.”

IMF Director Christine Lagarde in her speech at the World Economic Forum, January 2014

Eradication of poverty must be a central goal in the new framework. However, it will be necessary to move beyond the technical poverty lines of \$1.25 and even \$2 a day. The new framework must include targets to reduce inequality and national income poverty. Focusing only on the symptoms of poverty or exclusion rather than on their structural causes has often led to narrow, discretionary measures addressing short-term needs. Without attention to the underlying economic, social and geographical causes of poverty and inequality, the post-2015 development agenda will not help to level the playing field.

Levels of economic inequality across the world are

extreme, and in many cases growing. Today, one percent of the world’s richest own nearly half of the world’s wealth. In addition to extreme wealth disparity, income inequality has been growing widely, as salaries have stagnated while capital gains have increased exponentially. Economic inequality leads to great inequality of opportunities for social well-being, and often also hampers access to political decision making. This undermines prospects for poverty eradication, human development and peaceful societies. Closing these gaps will be essential to finish the job of eradicating poverty that was started with the Millennium Development Goals. Even the World Economic Forum’s (WEF) 2014 Global Risks Report identifies severe income disparity as the fourth most concerning global risk.

There is abundant evidence showing that free and universal coverage of social protection, education and health systems, including cash benefits, such as pensions, grants and social wage systems, combined with progressive tax systems, can contribute to reducing inequality. Also, decent opportunities to obtain an income and small differences in pay are crucial to obtain a more equitable distribution of resources.

2.3.3. Open, inclusive, effective and accountable governance

The UN-led global survey, *My World Survey*, asking people about their priorities for development, ranked “an honest and responsive government” as one of the top four priorities to citizens. More than 1.3 million people from 194 countries participated. Further, Rio+20 underlined that democracy, good governance and the rule of law are essential to sustainable development, and that “to achieve our sustainable development goals, we need institutions at all levels that are effective, transparent, accountable and democratic.”

Governments and other actors need to be held accountable for the implementation of the new agenda, which is only possible when the state and its institutions as well as other relevant actors are transparent.

Thus, we support call for a stand-alone goal on democracy and governance in the post-2015 framework.

A stand-alone goal on governance must encompass at least the following: openness, accountability and inclusion of governance, commitment to the rule of law, and fulfillment of people’s civil and political rights regardless of gender, ethnicity, age, income or geographical location.

3. Comments on specific SDG goals, targets and indicators

UNDER EACH OF THE DISCUSSED GOALS below we have suggested indicators for the targets suggested by the UN Open Working Group that we have expertise on and find especially important. We have also proposed additional targets in cases where the ones proposed by the OWG either have overlooked an aspect that in our opinion should be included in a given goal or are lacking in ambition. We have also limited the numbers

of targets and indicators per goal, and in doing so we recognize that the proposals do not cover all aspects of the suggested goals, but rather serve as examples. We acknowledge that the number of indicators presented in this paper is fairly large, while the ideal list of indicators is short and concise. We do, however, consider the number of indicators presented in this paper necessary in order to facilitate political debate.

Goal 1: Poverty

End poverty in all its forms everywhere

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day.</p>	<p>A) Reduction in proportion of people living on less than \$2 a day (disaggregated by key groups).</p>	<p>The level of ambition is not sufficient. The target should be to eliminate poverty at \$2 (PPP) a day.</p>
<p>1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.</p>	<p>A) Reduction in population living below nationally defined poverty lines.</p>	
<p>1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and vulnerable.</p>	<p>A) At the very minimum, a country should show progress in the key elements of ILO Recommendation 202 on nationally-defined social protection floors, as follows:</p> <ul style="list-style-type: none"> • All older persons receive an adequate pension • Those in working age in need of social protection receive appropriate support, including mothers, the unemployed and persons with disabilities • All children receive appropriate support • All workers are covered against employment injury • Universal access to essential health service • Reduce to zero the number of people impoverished because of out-of-pocket health expenses. <p>B) Minimum x% of GDP allocated to social protection and core social services.</p>	<p>This target should be substituted with the following text:</p> <p>Guarantee social protection to all, including access to essential services (such as health, education, housing, water and sanitation) and social transfers to guarantee income security, food security, adequate nutrition and access to essential services.</p> <p>Overall, indicators covering Goal 1 should include references to the critical role that ecosystem health and secure access to land and natural resources play in supporting the well-being and prosperity of communities. The Biodiversity Indicator Partnership (BIP) indicator on Health and Well-being of Communities already acknowledges this link and could thus be a basis for indicators. This connection should also be strengthened under Goal 3 (WWF International).</p>

Goal 2: Food security

End hunger, achieve food security and improved nutrition, and promote sustainable agriculture

ACCESS TO SUFFICIENT and nutritious food is a universal human right. It is the responsibility of every country to respect and guarantee this. A human-rights based approach should be the basis of future goals, in order to address the root causes of food insecurity. The four dimensions of food security encompass the physical availability of food, economic and physical access to food, food utilization, and the stability of these three. Ending hunger and achieving food security requires transformational change in the current global food production systems and eating habits. Issues that should be addressed include food losses and food waste, food price stability, communal land ownership rights (especially among women), rights of small-scale farmers, and access of local foods to markets. We note that the FAO Voluntary Guidelines to support the progressive realization of the right to adequate food in the context of national food security have been in use for a decade to promote the right to food agenda. While important achievements have been reached, the Guidelines still hold more potential in terms of application, implementation and accountability.

Sustainable agriculture and local production should be promoted. Access to agricultural extension services and research that support small-scale farmers and introduce affordable technologies should be encouraged and funded, to increase productivity and improve climate change adaptation and mitigation. Climate change has severe impacts on food security since higher temperatures and extreme weather variability cause crop yields and agricultural productivity to fall. Agriculture is also a contributor to climate change, and its environmental impacts include land degradation, loss of soil and biodiversity, and water pollution.

The current international trade regime does not support food security and equal access to markets. The structural deficits of the international trade regime must be addressed while allowing policy space to ensure that food is all-time available locally. Distorting effects of food aid should also be

recognized. Foreign land investments should not endanger local communities' use of land and natural resources even if investments to increase productivity can be encouraged. One way to increase control over food markets is investing in agricultural and forestry producer organizations. We note that an increase in the processing of agricultural products in LDC's may be one way to address youth unemployment.

The triple burden of malnutrition should be universally addressed by promoting diverse and healthy diets, and reducing under-nutrition among adolescent girls, pregnant and lactating women and all children under 2 years of age, as nutritional deprivations during the first 1 000 days of life – from a mother's pregnancy to the child's second birthday – are irreversible and profound. Safety nets and social protection should be developed. Farmers need additional training to address existing dietary practices that adversely affect food security and nutrition, to promote nutritious food and to reduce food waste by improving knowledge on food safety.

It is challenging to collect data on food security. While monitoring market prices and investments is relatively easy, the consumption patterns and cost of diet for subsistence farmers and those engaged in informal economy in urban areas is not. Similarly it is possible to collect data on investments in agricultural extension services and research, yet this does not necessarily correlate with their quality and results. Thus a combination of input and outcome indicators is needed. We would like to remind the reader that this is not an exhaustive list of possible indicators, and some of our suggestions are included to spark discussions. We acknowledge that the ideal list of indicators is short and concise, and some indicators of particular importance are in bold. We advocate for a relatively small number of well-defined indicators. It is currently not possible to collect data on every indicator suggested. In the case of indicators that are currently not viable, we suggest that the possibility of developing data collection tools is explored.

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>2.1 By 2030 end hunger and achieve access by all people, in particular the poor and people in vulnerable situations including infants, to safe, nutritious and sufficient food all year round.</p>	<p>A) Percentage of population below minimum level of dietary energy consumption.</p> <p>B) Prevalence of households with inadequate food consumption.</p> <p>C) Prevalence of population with moderate or severe food insecurity.</p> <p>D) FAO food price index compared to level of income [or households with over X % food expenditure of total consumption expenditure].</p>	<p>A) MDG indicator.</p> <p>B) WFP's Food Consumption Score. Serves as a measure on dietary diversity and food frequency.</p> <p>C) FAO's Food Insecurity Experience Scale, based on individuals' reported experience.</p> <p>D) The food price index is easier to interpret when assessing households that purchase their food. It is more complex to measure the situation of farmer households. Grey markets and barter economy makes measuring level of income difficult. Additionally, if food price and income correlate at the annual level, there may still be periods of undernourishment.</p>
<p>2.2 By 2030 end all forms of malnutrition, including achieving by 2025 the internationally agreed targets on stunting and wasting in children under five years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women, and older persons.</p>	<p>A) Prevalence of stunting and wasting in children under 5 years of age, and in particular under 2 years of age.</p> <p>B) Prevalence of anemia in women of reproductive age.</p> <p>C) Percentage of population with micronutrient deficiencies (Vitamin A, iodine, iron, zinc, folate, vitamin B12 and vitamin D).</p> <p>D) Share of calories from non-staple crops.</p> <p>E) FAO dietary diversity score.</p> <p>F) Prevalence of diseases connected to obesity (diabetes, heart and blood vessel diseases).</p>	<p>A) Prevalence of stunting in children under 2 years of age serves as a measure on malnutrition during the first 1 000 days of life. Prevalence of wasting measures acute and chronic malnutrition.</p> <p>B) Serves as a proxy for micronutrient deficiencies, in the absence of comprehensive indicators.</p> <p>C) Requires improved data collection.</p> <p>D) Tracks progress towards more diverse diets.</p> <p>E) FAO: There are no established cut-off points in terms of number of food groups to indicate adequate or inadequate dietary diversity for households and women. Culturally acceptable diets and their impact on nutrition vary. This is thus a difficult indicator to establish as a universal one.</p>
<p>2.3 By 2030 double the agricultural productivity and the incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets, and opportunities for value addition and non-farm employment.</p>	<p>A) Crop yield gap (actual yield as percentage of attainable yield).</p> <p>B) Cereal yield growth rate.</p> <p>C) Number of agricultural extension workers per 1000 farmers [or share of farmers covered by agricultural extension programs and services].</p> <p>D) Annual change in degraded or desertified arable land (percentage or ha).</p> <p>E) Livestock yield gap (actual yield as percentage of attainable yield).</p> <p>F) Increase in income of small-scale food producers.</p> <p>G) Increase in Women's Empowerment in Agriculture Index.</p> <p>H) Nitrogen and phosphorus use efficiency in food systems.</p> <p>I) Share of women and men with legally recognized evidence of land tenure.</p>	<p>A) Requires improved data collection.</p> <p>B) Tracks long-term increase.</p> <p>C) Does not distinguish between levels of training between extension workers or the effectiveness of reaching farmers.</p> <p>D) Requires improved data collection.</p> <p>E) Increased yields should not come at the expense of animal welfare.</p> <p>F) Requires improved data collection. There is also a debate related to the definition of a small-scale food producer – small in terms of land in use, household level or individual producer, which commodities are counted as food, is the producer farming only part of the year etc. See target 2.1. on difficulty of measuring level of income.</p> <p>H & I) Requires improved data collection.</p>

<p>2.4 By 2030 ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters, and that progressively improve land and soil quality.</p>	<p>A) Number of producers that have received extension services for composting or other biological methods to improve nutrient values in soil.</p> <p>B) Increase in the market share of certified organically produced agricultural products.</p> <p>C) Percentage of farmland under crop rotation, mulching, agro-forestry, freerange livestock systems and other agro-ecological standards.</p> <p>D) Share of protein crops for food and feed grown in own country compared to import.</p>	<p>C) Requires improved data collection.</p> <p>D) The idea is to encourage the usage of other, domestic, protein-rich crops instead of soy bean.</p>
<p>2.5 By 2020 maintain genetic diversity of seeds, cultivated plants, farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at national, regional and international levels, and ensure access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge as internationally agreed.</p>	<p>A) Number of local and regional gene banks.</p> <p>B) Number of types of seeds / plants included in gene banks.</p> <p>C) Increase in funding of programmes to protect local genetic diversity of agricultural plants and animals and knowledge linked to them.</p>	<p>C) Country-level or global level? Is it better to measure number of plants / area protected?</p>
<p>2.A Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development, and plant and livestock gene banks to enhance agricultural productive capacity in developing countries, in particular in least developed countries.</p>	<p>A) Increase in funding of agricultural extension services.</p> <p>B) Increase in funding invested in rural infrastructure.</p> <p>C) Increase in investment in agricultural and forestry producer organizations.</p> <p>D) Increase in processing of agricultural products in LDC's.</p> <p>E) Share of public budget spent on agriculture.</p>	<p>A) Does not say anything about quality.</p> <p>B) According to studies, the most efficient investments are tertiary roads, small bridges and small dams.</p> <p>D) An increase in the processing of agricultural products in LDC's may be one way to address youth unemployment.</p>

<p>2.B Correct and prevent trade restrictions and distortions in world agricultural markets including by the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round.</p>	<p>A) Removal of agricultural export subsidies, in accordance with the mandate of the Doha Development Round.</p>	<p>Another issue is if we should allow more production subsidies by the developing countries e.g. in terms of subsidies for seed and fertilizers. Those programs exist at the moment but often in short term initiatives related to disastrous food insecurity peaks. This is the most inefficient way to promote use of improved seed or fertilizers but unfortunately, the most prevalent one in many countries.</p>
<p>2.C Adopt measures to ensure the proper functioning of food commodity markets and their derivatives, and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility.</p>	<p>A) Increase in funding for value chain management for basic food commodities (storage, cool/cold chain).</p> <p>B) Increase in investment on timely access to market information for producers.</p>	
<p>12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses.</p>	<p>A) Global Food Loss Indicator.</p>	<p>A) Developed by FAO, expected to be available by end of 2015. Requires improved data collection.</p>
<p>ADDITIONAL TARGETS (SUGGESTED BY THE FINNISH NGO TASK FORCE)</p>	<p>INDICATORS</p>	<p>COMMENTS</p>
<p>2.6 Improve data collection tools on indicators relating to food security.</p>		

Goal 3: Health

Ensure healthy lives and promote well-being for all at all ages

HEALTH IS CENTRAL TO DEVELOPMENT: it is a precondition for, as well as an indicator and an outcome of progress in sustainable development. In many low and middle-income countries health progress over the past decade has been impressive. Yet, the unfinished business of the MDG's should not be overlooked. There is a need to sustain gains and protect investments.

Healthy people have stronger cognitive and physical capabilities and, in consequence, make more productive contributions to society. Health policy contributes to poverty reduction through the financial protection inherent in universal health coverage. Changes in population growth rates, age structures and distribution of people are also closely linked to national and global development challenges.

People should have access to all the services they need,

including sexual and reproductive health and rights, and that action extends to the social, economic and environmental determinants of health and not just the biomedical causes of illness.

Women and girls experience multiple forms of disadvantage and discrimination with regard to their right to health. Gender, socio-economic status, ethnicity, disability status and age are important determinants of an individual's ability to decide freely over matters related to their sexuality as well as their access to SRH services, commodities and information. Inequities in this regard lead to major social injustices, such as early and forced marriages, unwanted pregnancies, unsafe abortions, maternal mortality and morbidity, exposure to sexually transmitted infections including HIV, all of which reinforce social inequality.

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>3.1 By 2030 reduce global maternal mortality ratio to less than 70 per 100,000 live births.</p>	<p>A) Maternal mortality rate by cause of death.</p> <p>B) Maternal morbidity rate due to unsafe abortion.</p> <p>C) Proportion of births attended by skilled health personnel.</p> <p>D) Maternal mortality ratio.</p> <p>E) Antenatal care coverage.</p> <p>F) Unsafe abortions per 1000 women of reproductive age.</p>	<p>B) Captures those births where women have experienced a range of negative health conditions that have been caused or exacerbated by pregnancy or birth; this offers a more complex picture of health care outcomes than simply measuring mortality.</p> <p>C) MDG indicator. Measuring this MDG indicator is important to keep track on the unfinished MDG business.</p> <p>D) MDG indicator. Disaggregation by age, geographic location and income level is essential to measure equitable progress within societies.</p> <p>E) MDG indicator.</p> <p>F) Country studies: sub regional estimates by WHO/Guttmacher.</p>
<p>3.2 By 2030 end preventable deaths of newborns and under-five children.</p>	<p>A) Postnatal care for mothers and babies within two days of birth.</p> <p>B) Antenatal care coverage (at least four times during pregnancy).</p> <p>C) Under-5 mortality xx/1000 live births in all countries.</p> <p>D) Proportion of births attended by skilled health personnel.</p>	
<p>3.3 By 2030 end the epidemics of AIDS, tuberculosis, malaria, and neglected tropical diseases and combat hepatitis, water-borne diseases, and other communicable diseases.</p>	<p>A) New TB cases/100 000/year.</p> <p>B) TB prevalence.</p> <p>C) Incidence rate of malaria infections.</p> <p>D) Proportion of population with HIV infection with access to antiretroviral drugs.</p> <p>E) HIV prevalence among population aged 10-24 years.</p> <p>F) Condom use at last high risk sex.</p> <p>G) Maternal mortality rate for women living with HIV/AIDS.</p> <p>H) Percentage of pregnant women living with HIV who are enrolled in ART lifelong (Option B+).</p>	<p>D) MDG indicator. We suggest retaining the existing MDG indicator “proportion of population with HIV infection with access to antiretroviral drugs” which should not be limited to “advanced HIV infection” in line to the new WHO guidelines recommending treatment for PLHIV with a CD4 of 500 and below. All data should be disaggregated by income in addition to sex and age to measure equitable progress within societies.</p> <p>E) Since the highest infection rates are being reported among young people and esp. girls and young women, the MDG indicator “HIV prevalence among population aged 15-24” should become part of the monitoring of OWG target 3.3.</p> <p>F) MDG indicator.</p> <p>G) To show the linkages between HIV/AIDS and maternal mortality, the maternal mortality rate of women living with HIV/AIDS should be added to the indicator list.</p> <p>H) Suggested by UNFPA.</p>

<p>3.4 By 2030 reduce by one-third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and wellbeing.</p>	<p>A) Unconditional probability of dying between ages 30 and 70 years from cardiovascular diseases, cancer, diabetes, or chronic respiratory diseases.</p> <p>B) Cancer incidence, by type of cancer, per 100 000 population.</p>	
<p>3.6 By 2020 halve global deaths and injuries from road traffic accidents.</p>	<p>A) Deaths from road traffic accidents per 100 000 population.</p>	
<p>3.7 By 2030 ensure universal access to sexual and reproductive health care services, including for family planning information and education, and the integration of reproductive health into national strategies and programmes.</p>	<p>A) Adolescent birth rate.</p> <p>B) Laws/policies allowing access to contraceptive and other sexual and reproductive health information and services without third-party authorization/notification, including spousal and parental/guardian authorization/notification</p> <p>C) Changes in national laws to support expanded access to safe, legal abortion.</p> <p>D) Antenatal care coverage.</p> <p>E) Unmet need for family planning.</p> <p>F) Contraceptive Prevalence Rate.</p> <p>G) Percentage of women who have made an informed choice about their contraception method.</p> <p>H) Available obstetric facilities per 100,000.</p> <p>I) An indicator to measure universal access and/or restrictions and stigma. For example percentage of the population who report discriminatory attitudes towards key populations.</p> <p>J) Proportion of family planning demand met with modern contraceptives.</p>	<p>The target falls short by not including sexual and reproductive rights, which would encompass the rights aspect in sexual and reproductive health service provision: eg. right to affordable and adequate services, right to be treated respectfully and without discrimination irrespective of age, gender, sexual orientation or gender identity.</p> <p>A & D) MDG indicator.</p> <p>B) WHO.</p> <p>E) MDG indicator. Measurement should be expanded to sexually active girls under 15 and unmarried women and girls. Data should be disaggregated.</p> <p>F) MDG indicator. Sexually active girls under 15 and unmarried women and girls should be taken into account. Disaggregation by age and marital status but also income and place of residence is important.</p> <p>G) Currently measured by FP 2020, PMA 2020 Survey, DHS.</p> <p>J) Suggested by WHO, UNFPA, FP2020.</p>
<p>3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health care services, and access to safe, effective, quality and affordable essential medicines and vaccines for all.</p>	<p>A) % of national budget's expenditure on health and health expenditure per capita.</p> <p>B) Out of pocket expenditures.</p> <p>C) Proportion of births attended by skilled health personnel.</p> <p>D) % of individuals in community/facility catchment area reporting awareness of, access to, and satisfaction with health services (disaggregated by gender, age, marital status, urban/rural, wealth quintile).</p>	<p>Universal Health Coverage, UHC, is not just health financing, it should cover all components of the health system to be successful: health service delivery systems, health workforce, health facilities or communications networks, health technologies, information systems, quality assurance mechanisms, governance and legislation.</p> <p>UHC is comprised of much more than just health; taking steps towards UHC means steps towards equity, development priorities, social inclusion and cohesion. UHC maintains and improves health. Good health allows children to learn and adults to earn. This helps people escape from poverty and provides the basis for long-term economic development.</p> <p>Universal Health Coverage, UHC, is firmly based on the 1948 WHO Constitution, which declares health a fundamental human right and commits to ensuring the highest attainable level of health for all.</p>

Goal 4: Education

Ensure inclusive and equitable quality education and promote life-long learning opportunities for all

EDUCATION IS A HUMAN RIGHT AND THE BASIS for the realization of all other rights. Education is the foundation for sustainable development, inclusive human development, democracy, active citizenship (through Global Citizenship Education), environmental sustainability and peace and security within societies. Education is also the topic that the respondents to the 'United Nations global survey for citizens' valued the most.¹ Despite the general appreciation and strong political will, in the year 2015, there are over 58 million primary school children who are denied the right to education. 250 million children are illiterate and lack basic skills in numeracy. Around 63 million adolescents from the ages of 12 to 15 years are denied their right to education. Adolescents are twice as likely to be out of school compared to their younger counterparts. As children get older, the risk that they will never start school or that they will drop out increases. As a result, millions of adolescents are unable to advance to higher levels of education or to move on to gainful employment. Education or training is not meeting the needs and demands of all young people to link learning to earning or to thrive and participate fully in society. In addition, globalization, demographic dynamics, climate change, conflict situations, knowledge-based societies and shifting inequalities raise new expectations and demands on education.

The global education sector is facing a unique situation as both the current MDGs and the broader internationally agreed EFA goals have an end date in 2015. The unfinished targets of these two goals should form the basis for the new sustainable development goals and targets. The key is to move from global focus on access to primary education (MDG) to access to all levels of quality education that is inclusive, equitable and provides the possibility for lifelong learning for all.

The General Assembly's Open Working Group (OWG) proposal for Sustainable Development Goal 4 and its targets (4.1-4.c) are a good starting point for the negotiations, but they lack certain key elements that could possibly be corrected through careful selection of the indicators. For that purpose this document lists indicators that have been proposed in the following reports "Towards indicators for a post-2015 education framework" by Post-2015 Education Indicators Technical Advisory Group of the EFA Steering Committee and "Monitoring Framework for Sustainable Development Goals" by UN Sustainable Development Solution network. In addition, we have provided important indicators on linking learning to earning, existence of career counselling and work practicing periods, sustainable financing and government for education sector, fulfilment of quality education for all also in conflict and post conflict situations and psychosocial support for all in need.

¹ United Nations global survey for citizens (2015).
Access at: <http://data.myworld2015.org>

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.</p>	<p>Achievement of relevant learning outcomes</p> <p>A) Percentage of girls and boys who master a broad range of foundational skills, including in literacy and numeracy by the end of the primary school cycle (based on credibly established national benchmarks).</p> <p>Completion of primary and secondary education</p> <p>A) Primary completion rates for girls and boys.</p> <p>B) Gross intake ratio to the last grade of primary education (primary completion rate, disaggregated by gender).</p> <p>C) Primary education attainment rate (% of cohort aged 3-7 years above official primary school age, disaggregated by gender).</p> <p>D) Lower secondary education attainment rate (% of cohort aged 3-7 years above official lower secondary school age, disaggregated by gender).</p> <p>E) Gross intake ratio to the last grade of upper secondary education (secondary completion rate, disaggregated by gender).</p> <p>F) Upper secondary education attainment rate (% of cohort aged 3-7 years above official upper secondary school age, disaggregated by gender).</p> <p>Access and participation in primary and secondary education</p> <p>A) Children who were never in school (% of cohort aged 3-6 years above official primary school age, disaggregated by gender).</p> <p>B) Number of out-of-school children and adolescent (number of boys and girls).</p> <p>C) Primary adjusted net enrolment rate, disaggregated by gender.</p> <p>D) Lower secondary total net enrolment rate, disaggregated by gender.</p> <p>E) Gross enrolment ratio in secondary education, disaggregated by gender.</p> <p>F) Access to education in emergencies: Existence of national, district level and school level preparedness plans to ensure that education in emergencies responses are rapid and education opportunities are uninterrupted.</p> <p>G) Percentage of affected children and youth with access to learning environments/spaces.</p> <p>H) Transition rates: The number of pupils (or students) admitted to the first grade of a higher level of education in a given year, expressed as a percentage of the number of pupils (or students) enrolled in the final grade of the lower level of education in the previous year .</p>	<p>UN Sustainable Development Solution Network, indicator 37, [Percentage of girls and boys who master a broad range of foundational skills, including in literacy and mathematics, by the end of the primary school cycle (based on credibly established national benchmarks)] – to be developed. Disaggregation by sex.</p> <p>UN Sustainable Development Solution Network, indicator 36, Primary completion rates for girls and boys. Includes disaggregation by sex, income, disability, region and household income quintile, with particular attention to children in regions of conflict.</p> <p>UN Sustainable Development Solution Network, indicator 38, Secondary completion rates for girls and boys. Disaggregation: It is particularly important to disaggregate this indicator by sex, income, disability, region, and separately for children in regions of conflict, since children in such regions are at greatest risk of dropping out of the schooling system.</p> <p>Indicator 39: [Percentage of girls and boys who achieve proficiency across a broad range of learning outcomes, including in reading and in mathematics by end of the lower secondary schooling cycle (based on credibly established national benchmarks)] – to be developed. Disaggregation: Opportunities for disaggregation to be reviewed once the indicator has been defined.</p>

	<p>Quality of primary and secondary education</p> <p>A) Pupil- teacher (with teacher training certificate) ratio (by level of education).</p> <p>B) Countries with nine years of free and compulsory basic education in legal/institutional frameworks.</p> <p>Community commitment to education</p> <p>A) Percentage of schools that have parent teacher associations, School Management Committees or Community Committees for Education to ensure community participation, commitment and ownership.</p> <p>Public expenditure on education</p> <p>A) Public expenditure on education as percentage of GDP.</p> <p>B) Public expenditure on education as percentage of GDP.</p> <p>C) Public spending on services such as transport to schools, school meals, counselling services as % of all spending on education.</p> <p>Financial cooperation for education</p> <p>A) Total aid to education.</p> <p>B) Total aid to basic education.</p> <p>Countries most in need</p> <p>A) Percentage of total aid to education in low-income countries.</p> <p>B) Percentage of total aid to basic education in low-income countries.</p> <p>Prioritisation of groups most in need</p> <p>A) Share of public expenditure on education received by poorest quintile and most vulnerable groups.¹</p>	<p>Community participation, commitment and ownership are essential and thus should be monitored/have indicators.</p> <p>Some indicator to measure segregation by wealth? For example, the percentage of schools where the gap between the annual family earnings of the poorest x% of students and the richest x% of students is not below a certain level?</p> <p>Should education governance capacity also be measured/followed, what would be good indicator for that and where would be the right place?</p> <p>¹This indicator is essential and can be in both targets 4.1. or 4.5.</p> <p>Transition rates should also be measured to help in assessing the relative selectivity of an education system, which can be due to pedagogical or financial requirements.</p>
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<p>4.2 By 2030 ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education.</p>	<p>Readiness for primary school</p> <p>A) Early Child Development Index (ECDI).</p> <p>B) Under-five mortality rate (%).</p> <p>C) Percentage of children ready for primary school, defined by the achievement of age-appropriate learning and development across all domains, including health and nutrition, especially between the ages of 4 and 6 years but beginning at birth.</p> <p>D) Under-five stunting rate (%).</p> <p>Participation in early childhood development, care and pre-primary education</p> <p>A) Participation rate in organized learning (3- to 4-year-olds, disaggregated by gender).</p> <p>B) Gross pre-primary enrolment ratio (%) disaggregated by gender.</p> <p>C) Participation in early childhood development, care and pre-primary education, including access to (formal/informal) early childhood development programmes from birth to the start of formal schooling, disaggregated by gender.</p> <p>Quality of early childhood development, care and pre-primary education</p> <p>A) Child-educator ratio/Pupil-teacher ratio.</p> <p>B) Percentage of children receiving at least one year of quality pre-primary education programme disaggregated by gender.</p> <p>C) Quality of care and education received by young children, including quality of early childhood development, care and pre-primary education programmes and children's experiences in home settings.</p> <p>D) Percentage of children under 5 years experiencing responsive, stimulating parenting in safe environments.</p> <p>One year of free and compulsory pre-primary</p> <p>A) Countries with one year of free and compulsory pre-primary education in legal/institutional frameworks.</p>	<p>UN Sustainable Development Solution Network, indicator 34, Percentage of children receiving at least one year of quality pre-primary education programme. Indicator is less helpful in measuring quality. Disaggregation by sex, location and households.</p> <p>Indicator 35. To develop early childhood development index. Disaggregation by sex and age. We would prefer the indicator presented in the column beside titled indicator.</p>
<p>4.3 By 2030 ensure equal access for all women and men to affordable quality technical, vocational and tertiary education, including university.</p>	<p>Knowledge and skills for employment, decent work and entrepreneurship</p> <p>A) Percentage of youth/adults with problem-solving skills.²</p> <p>B) Percentage of youth/adults who are computer and information literate.</p> <p>Participation in technical and vocational, upper secondary and tertiary education and training</p> <p>A) Upper secondary education gross enrolment ratio disaggregated by gender.</p> <p>B) Tertiary enrolment rates for women and men.</p> <p>C) Participation rate in technical and vocational programmes (15- to 24-year-olds) disaggregated by gender.</p> <p>D) Percentage of youth not in education, employment or training (18- to 24-year-olds, disaggregated by gender).</p> <p>E) Participation rate in education and training over the past 12 months (25- to 64-year-olds, disaggregated by gender).</p> <p>F) Upper secondary attainment rate (25- to 64-year-olds, disaggregated by gender).</p>	<p>UN Sustainable Development Solution Network, Indicator 40: Tertiary enrolment rates for women and men. Rationale and definition: The indicator measures the total enrolment in tertiary education regardless of age, expressed as a percentage of the total population of the five-year age group following on from secondary school leaving. Tertiary education is defined as per the International Standard Classification of Education (1997) levels 5 and 6.</p> <p>Tertiary enrolment rates for the poorest x% of the population.</p> <p>Tuition fees as proportionate to a person's average annual income in the country.</p> <p>Availability of scholarships.</p> <p>² Specify means of measuring problem-solving skills needs to developed.</p>

<p>4.4 By 2030, increase by x% the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.</p>	<p>Knowledge and skills for employment, decent work and entrepreneurship</p> <p>A) Percentage of youth/adults with problem-solving skills, disaggregated by gender.</p> <p>B) Percentage of youth/adults who are computer and information literate, disaggregated by gender.</p> <p>C) Number of countries with career counselling curriculums/integrated into curriculums/work-based opportunities.</p> <p>D) Percentage of students having access to career counselling.</p> <p>E) Number of graduates employed within a year (disaggregated by gender).</p> <p>Participation in technical and vocational, upper secondary and tertiary education and training</p> <p>A) Upper secondary education gross enrolment ratio, disaggregated by gender.</p> <p>B) Tertiary education gross enrolment ratio, disaggregated by gender.</p> <p>C) Participation rate in technical and vocational programmes (15- to 24-year-olds), disaggregated by gender.</p> <p>D) Percentage of youth not in education, employment or training (18- to 24-year-olds, disaggregated by gender).</p> <p>E) Participation rate in education and training over the past 12 months (25- to 64-year-olds, disaggregated by gender).</p> <p>F) Transition rates from secondary to tertiary education disaggregated by gender.</p>	
<p>4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations.</p>	<p>Equity in access to education</p> <p>A) (Relative) Parity index: female attainment rate/male attainment rate.</p> <p>B) (Relative) Parity index: poorest 20% attainment rate/richest 20% attainment rate.</p> <p>C) Access to education in emergencies: Existence of different national, district level and school level preparedness plans to ensure that education in emergencies responses are rapid and education opportunities are uninterrupted.</p> <p>D) Percentage of children and youth with access to learning environments/spaces.</p> <p>Wealth</p> <p>A) (Relative) Parity index: percentage of poorest 20% achieving minimum learning outcomes/percentage of richest 20% achieving minimum learning outcomes.</p> <p>B) (Absolute) Range: difference between poorest and richest 20% achieving minimum learning outcomes.</p>	<p>Enrollment, completion and transition rate (of different levels of education) of children/young people from most vulnerable groups or with a disability.</p> <p>Enrollment and completion rate (of different levels of education) of indigenous populations.</p> <p>Density of school network.</p>

<p>4.6 By 2030 ensure that all youth and at least x% of adults, both men and women, achieve literacy and numeracy.</p>	<p>Proficiency in literacy/numeracy to fully participate in society</p> <p>A) Percentage of youth and adults proficient in literacy skills, disaggregated by gender.</p> <p>B) Percentage of youth and adults proficient in numeracy skills, disaggregated by gender.</p> <p>C) Youth/adult literacy rate, disaggregated by gender.</p> <p>Participation in literacy/numeracy programmes</p> <p>A) Participation rate in literacy programmes over the past 12 months (as % of illiterate 25-to 64-year - olds, disaggregated by gender).</p>	<p>Would be good to have an indicator on functional literacy: who can use literacy effectively in life situations and in working life.</p>
<p>4.7 By 2030 ensure all learners acquire knowledge and skills needed to promote sustainable development, including among others through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development.</p>	<p>Knowledge and skills for sustainable peaceful societies</p> <p>A) Percentage of girls and boys who acquire skills and values needed for global citizenship and sustainable development (national benchmarks to be developed) by age 14.</p> <p>B) Percentage of 15-year-old students showing proficiency in knowledge of global issues including knowledge of environmental science, climate change adaptation and mitigation and geoscience.</p> <p>Values and attitudes for sustainable peaceful societies</p> <p>A) Percentage of 13-year-old students endorsing values and attitudes promoting equality, trust and participation in governance.</p> <p>B) Percentage of adults who respond positively to the statement: "Protecting the environment should be given priority even if it causes slower economic growth and some loss of jobs".</p> <p>Global citizenship education (GCE)</p> <p>A) Percentage of 13-year- old students participating in citizenship education (incl. climate change adaptation and mitigation and peace).</p> <p>B) % of formal and in-service teacher education includes pedagogical tools to teach global citizenship skills (incl. climate change adaptation and mitigation and peace).</p> <p>Life skills</p> <p>A) Percentage of schools that provide life-skills based HIV and sexuality education within the previous academic year.³</p> <p>B) Proportion of young people (10-24) who demonstrates desired level of knowledge and reject major misconceptions about sexual and reproductive health, including HIV and AIDS.⁴</p>	<p>Percentage of schools with recycling facilities (must of course take into consideration the national context for recycling in a particular country).</p> <p>³ EMIS Annual School Census.</p> <p>⁴ Modified MDG indicator, school based surveys.</p>

<p>4.A Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.</p>	<p>Availability of education facilities and resources</p> <p>A) Average size of single grade classes in primary schools.</p> <p>B) Access to basic services (electricity, potable water and toilets).</p> <p>C) Number and type of learning environments established (temporary learning spaces, semi-permanent and permanent schools constructed, schools rehabilitated).</p> <p>D) Percentage of learning environments with adequate quantity of education materials/kits and school furniture.</p> <p>E) Percentage of learning environments with adequate services e.g. psychosocial support, peace education, child protection, referral systems, school feeding.</p> <p>Disability and gender sensitiveness, safety, inclusiveness and effectiveness of school environments</p> <p>A) Percentage of students with a sense of belonging and inclusion at school, disaggregated by gender.</p> <p>B) Percentage of students experiencing of bullying and/or facing racism in school, disaggregated by gender.</p> <p>C) Percentage of schools that meet child-friendly school standards: 1) inclusive of all children; 2) academically effective and relevant; 3) healthy, safe and protective; 4) gender-responsive; and 5) involved with students, families and communities.</p>	<p>Percentage of schools that are wheelchair accessible.</p> <p>Percentage of disabled children with a sense of belonging and inclusion at school.</p> <p>Access to information (i.e. the internet, books and other resources).</p>
<p>4.B By 2020 expand by x per cent globally the number of scholarships for developing countries in particular LDCs, SIDS and African countries to enrol in higher education, including vocational training, ICT, technical, engineering and scientific programmes in developed countries and other developing countries.</p>	<p>A) Percentage of young adults (18-24 years, disaggregated by gender) with access to a learning program.</p> <p>B) Volume of ODA flows for scholarships.</p> <p>C) Share of public expenditure on education received by poorest quintile.</p>	<p>Use of ODA for scholarships is questionable; rather support the strengthening of local education institutions.</p>

<p>4.C By 2030 increase by x% the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially LDCs and SIDS.</p>	<p>Qualified teachers</p> <p>A) Percentage of teachers (disaggregated by gender) qualified according to national standards (by level).</p> <p>B) Pupil-qualified teacher ratio.</p> <p>Professionally-trained teachers</p> <p>A) Percentage of teachers trained according to national standards (by level, disaggregated by gender).</p> <p>B) Pupil-trained teacher ratio.</p> <p>C) Number and type of teacher trainings organized (in teaching methods, in core subject knowledge, in emergency curriculum themes, e.g. psychosocial support, child protection, GCE/peace education, life-skills) (note: type of teacher training includes both pre-service and in-service teacher training).</p> <p>Motivated teachers</p> <p>D) Average teacher salary relative to other professionals.</p> <p>E) Status of school climate and other learning environment factors associated with teacher motivation.</p> <p>Well-supported teachers</p> <p>A) Incidence of in-service training.</p> <p>B) Public expenditure on education as percentage of GDP/ total public expenditure.</p>	
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Goal 5: Gender equality

Achieve gender equality and women's and girls' human rights and empowerment

GENDER EQUALITY and women's and girls' human rights and empowerment are prerequisite for ending poverty and achieving sustainable development for all. None of the sustainable development goals will be achieved without addressing structural barriers to gender equality. Therefore, the full realisation of all women's and girls' human rights and empowerment need to be a central priority through a stand-alone goal and also addressed as a cross-cutting issue in the post-2015 agenda.

The General Assembly's Open Working Group (OWG) proposal for Sustainable Development Goals should be seen as a starting point for intergovernmental negotiations since the Secretary General's Synthesis Report lacks ambition towards the transformative agenda needed to achieve gender equality for all. However, stronger rights-based targets and deeper transformation of unequal power structures is needed to revamp the OWG's proposal and to be able to realise equal human rights for all. Several core elements of gender equality – sexual and reproductive health and rights, ending all forms of violence and discrimination of women and girls and sexual

and gender minorities, redistributing unpaid domestic and care work, comprehensive sexual education, women's role in conflict prevention, resolution and peacebuilding as well as women's participation in decision making at all levels – still need to be strengthened.

Existing international human rights treaties (such as the ICCPR, ICESDR, CEDAW, among others) and their monitoring frameworks as well as international agreements (such as Beijing, ICPD, Vienna, UNSCR 1325 and related resolutions and the UDHR) provide important normative and practical guidance for addressing barriers to gender equality. The new sustainable development goals should build on these existing commitments. Universal, global accountability mechanisms with a participatory monitoring should be ensured. Transformative and social change should be measured by gathering both quantitative and qualitative data. There should be qualitative indicators that capture people's opinions, experiences, feelings and attitudes. All data should be disaggregated at least by sex, age, income, disability, ethnicity and rural/urban where meaningful.

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>5.1 End all forms of discrimination against all women and girls everywhere.</p>	<p>A) Percentage of women and girls with final say on decisions about own healthcare.</p> <p>B) Percentage of population with basic national identity documentation, by sex.</p> <p>C) Birth registration coverage, by sex.</p> <p>D) Ratios of girls to boys in primary, secondary and tertiary education.</p> <p>E) Transition rate to secondary education, by sex.</p> <p>F) Missing women.</p> <p>G) Fertility Preferences.</p>	<p>D) MDG indicator for target 3A.</p> <p>F) Measures gender bias in mortality due to sex selective abortions, female infanticide or insufficient care given to baby girls (Source: SIGI).</p> <p>G) Measures gender bias in fertility preferences using the share of males as the last child (Source: SIGI).</p>
<p>5.2 Eliminate all forms of gender-based violence especially against all women and girls in public and private spheres, including trafficking and sexual and other types of exploitation.</p>	<p>A) Proportion of female deaths of reproductive age 15-49 years due to violence.</p> <p>B) Total and age-specific rate of ever-partnered women and girls subjected to sexual and / or physical violence by a current or former intimate partner, ever, and in the last 12 months.</p> <p>C) Total and age-specific rate of women and girls subjected to physical and/or sexual violence ever and in the last 12 months by persons other than an intimate partner.</p> <p>D) Existence of laws prohibiting all forms of violence against women, including domestic violence.</p> <p>E) Existence of laws, policies and multi-sectoral plans of action to prevent and respond to violence against women.</p> <p>F) Proportion of national budgets allocated to the prevention of, and the response to violence against women.</p> <p>G) Share of female police officers including at senior level.</p> <p>H) Percentage of people who think it is never justifiable for a man to physically and/or sexually abuse his intimate female partner, by sex, by age</p> <p>I) Percentage of people who think a woman can refuse to have sex with her husband under any circumstance, disaggregated by sex.</p> <p>J) Proportion of the population who feel safe walking alone at night in the area where they live, disaggregated by sex.</p> <p>K) Proportion of reported cases of rape in the last 12 months that are prosecuted.</p>	<p>B) Survey data / UNICEF.</p> <p>C) Survey data / UNICEF.</p> <p>D) Source: UN Global Gender Statistics Programme.</p> <p>E) Official records.</p> <p>G) Source: UNODC.</p> <p>H) DHS, WHO multi-country studies.</p>

<p>5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilations.</p>	<p>A) Number of girls and boys married before the age of 16 OR percentage of women aged 20-24 who were married or in a union before age 18.</p> <p>B) Prevalence of female genital mutilation / cutting.</p> <p>C) Prevalence of women who have experienced FGM.</p>	<p>A) UN WOMEN.</p> <p>B) WHO / UNICEF.</p> <p>C) Source: Gender, Institutions and Development Database.</p>
<p>5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family (as nationally appropriate).</p>	<p>A) Average weekly numbers of hours spent on unpaid domestic work, disaggregated by sex.</p> <p>B) Proportion of children under primary school age enrolled in organized childcare.</p> <p>C) Percentage of women who have a say in household decision regarding large purchases.</p> <p>D) Percentage of women who have a say in household decisions regarding visiting relatives.</p> <p>E) Percentage of people who think important decisions in the household should be made by both men and women, by sex.</p> <p>F) Whether women and men have the same right to be the legal guardian of a child during marriage.</p> <p>G) Average weekly time spent in water collection (including waiting time at public supply points), by sex.</p>	<p>F) Source: SIGI.</p>
<p>5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.</p>	<p>A) Laws and policies on equal participation of women in public life, including national government and local public decision making bodies.</p> <p>B) Presence of gender quotas for parliament.</p> <p>C) Women's representation in public office and services, including</p> <ul style="list-style-type: none"> I. Women's share of government ministerial positions. II. Proportion of seats held by women in national parliament. III. Proportion of seats held by women in local governments. IV. Share of female police officers including at senior level. V. Share of female judges. VI. Share of female civil servants at national and local government level. VII. Proportion of women in decision-making roles in relevant regional organizations involved in preventing conflict. <p>D) Women's share of managerial positions in both state and non-state actors.</p> <p>E) Proportion of media professionals who are women.</p> <p>F) Share of female science, engineering, manufacturing and construction graduates at tertiary level.</p>	<p>B) Source: UN Global Gender Statistics Programme).</p> <p>I. Source: Inter-Parliamentary Union.</p> <p>II. Source: Inter-Parliamentary Union (MDG indicator for 3A).</p> <p>IV. Source: UNODC.</p> <p>V. Source: UNODC.</p> <p>VI. Source: National government data.</p> <p>D) Source: ILO.</p>

<p>5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the ICPD and the Beijing Platform for Action and the outcome documents of their review conferences.</p>	<p>A) Existence of national laws against discrimination, stigma and harassment on the basis of sexuality, sexual orientation or gender identity and expression in employment, education, health care or housing.</p> <p>B) Existence of laws providing the right to induced abortion.</p> <p>C) Contraceptive prevalence rate for women aged 15-49 disaggregated by age.</p> <p>D) Unmet need for contraception for women and girls, disaggregated by age.</p> <p>E) Antenatal care coverage, at least one visit.</p> <p>F) Proportion of births attended by skilled health personnel.</p> <p>G) Maternal mortality ratio.</p> <p>H) Under-5 mortality rate, by sex.</p> <p>I) Available emergency obstetric care facilities per 100,000 population.</p> <p>J) Age of mother at birth of first child ever born.</p> <p>K) Adolescent birth rate.</p> <p>L) Percentage of young people who receive comprehensive sexuality education in line with UNESCO International Technical Guidance on Sexuality Education.</p> <p>M) Percentage of teachers trained in teaching sexuality educations.</p> <p>N) Percentage of students who receive sexuality education in school.</p> <p>O) Prevalence of lower respiratory tract infections, by sex.</p> <p>P) Percentage of population aged 15-49 living with HIV/AIDS, by sex.</p> <p>Q) Percentage of women and girls who make decisions about their own sexual and reproductive health.</p> <p>R) Existence of an independent judiciary and an independent national human rights institution with the mandate to address all human rights violations, incl. those related to sexual and reproductive health and reproductive rights.</p> <p>S) Existence of laws and regulations that guarantee all women and adolescents access to sexual and reproductive health information, education and services regardless of their marital status.</p>	<p>We strongly suggest that under the proposed gender target 5.6 the formulation “sexual and reproductive health and rights” is used, instead of only referring to “reproductive rights”. Reproductive rights and sexual rights mean different things.</p> <p>Reproductive rights are human rights as they relate to a person’s fertility, reproduction, reproductive health, and parenthood. Sexual rights are human rights that relate among others to a person’s right to decide upon her/his sexuality, right for bodily integrity, right to be free from sexual harassment and abuse, and right to choose whether and with whom to have sex. Therefore it is inadequate to only refer to the former which does not encompass the latter. Furthermore, the time target (By 2030) is missing from this goal and needs to be added.</p> <p>It should be ensured that all sexual orientations receive equal attention within sexual rights.</p> <p>Reproductive rights should be LGBTI inclusive.</p> <p>C) Source: UN Statistics Division. MDG indicator for 5B.</p> <p>D) Source: WHO, household surveys.</p> <p>E) Source: UNICEF. MDG indicator for 5B.</p> <p>F) Source: UNICEF. MDG indicator for 5A.</p> <p>G) Source: WHO. MDG indicator for 5A.</p> <p>H) MDG indicator for 4A.</p> <p>K) Source: UN Population Division / Statistic Diviosn. MDG indicator for 5B.</p> <p>L, M & N) Source: UN Statistics.</p> <p>P) MDG indicator for 6A (but limited to 15-24 years).</p> <p>Q) DHS.</p> <p>R) UN Human Rights Treaty Monitoring Bodies and UPR recommendations.</p> <p>S) Official Records.</p>
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<p>5.A Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources in accordance with national laws.</p>	<p>A) Existence of national laws ensure equal right of women to own and inherit property, sign a contract, register a business and open a bank account.</p> <p>B) Percentage of population undernourished, disaggregated by sex.</p> <p>C) Percentage of people earning their own income, disaggregated by sex.</p> <p>D) Ownership of dwelling, disaggregated by sex.</p> <p>E) Proportion of adult population owning land, disaggregated by sex.</p> <p>F) Proportion of population with access to institutional credit (other than microfinance), disaggregated by sex.</p> <p>G) Old age pension recipient ratio 65+, disaggregated by sex.</p> <p>H) Proportion employed in vulnerable employment, disaggregated by sex.</p> <p>I) Gender gap in wages.</p> <p>J) Percentage of low pay workers, disaggregated by sex.</p>	<p>A) Inheritance of widows / daughters could be separated and also access to bank account / credit could be its own indicator (SIGI).</p>
<p>5.B Enhance the use of enabling technologies, in particular ICT, to promote women's empowerment</p>	<p>A) Proportion of households with access to mass media (radio, TV, Internet), by sex.</p> <p>B) Proportion of individuals using mobile/cellular telephones, by sex.</p>	
<p>5.C Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the human rights and empowerment of women and girls at all levels</p>	<p>A) Existence of national laws against discrimination, stigma and harassment on the basis of sexuality, sexual orientation or gender identity and expression in employment, education, health care or housing.</p> <p>B) Government's expenditure on gender equality (share of the entire budget).</p> <p>C) Existence of laws prohibiting all forms of violence against women, including domestic violence.</p>	<p>C) Source: UN Global Gender Statistics Programme.</p>

Goal 6: Water and sanitation

Ensure availability and sustainable management of water and sanitation for all

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
6.2 by 2030, achieve access to adequate and equitable sanitation and hygiene for all, and end open defecation, paying special attention to the need of women and girls and those in vulnerable situations.	A) Percentage of schools (serving any girls aged > 10 years) with sufficient gender appropriate latrines (Governmental / UNICEF WASH in Schools program monitoring system)	

Goal 7: Energy

Ensure access to affordable, reliable, sustainable, and modern energy for all

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
7.1 By 2030 ensure universal access to affordable, reliable, and modern energy services.	<p>A) Share of the population with access to reliable electricity, by urban and rural (%).</p> <p>B) Share of the population with access to modern cooking solutions, by urban and rural (%).</p> <p>C) Percentage of solar, wind and geothermal in final energy use; % change from last year.</p>	C) WWF International.
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix by 2030	<p>A) Share of modern, sustainable renewable energy in the energy mix.</p> <p>B) Implicit incentives for modern renewable energy in the electricity sector.</p> <p>C) Fossil fuel subsidies (\$ or %GNI).</p>	
7.3 By 2030, double the global rate of improvement in energy efficiency by 2030	A) Rate of primary energy intensity improvement.	
7.A By 2030 enhance international cooperation to facilitate access to clean energy research and technologies, including renewable energy, energy efficiency, and advanced and cleaner fossil fuel technologies, and promote investment in energy infrastructure and clean energy technologies.	<p>A) Increased investment in clean energy research.</p> <p>B) Increased investment in clean energy infrastructure and technologies.</p>	
ADDITIONAL TARGETS (SUGGESTED BY THE FINNISH NGO TASK FORCE)	INDICATORS	COMMENTS
7.4 Strengthen local innovation systems for renewable energy technologies in all [developing] countries.		
7.5 Ownership of electricity production systems	A) Share of electricity production systems owned by households, co-operatives and municipalities (percentage of used electricity).	

Goal 8: Growth and employment

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training.	A) Number of youth engaged in productive employment and decent work.	
8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	<p>A) Minimum living wages established (set at the national level).</p> <p>B) Reduction of proportion of employed people living in poverty with a salary that cannot cover a minimum living standard.</p> <p>C) Ratification and implementation of the eight ILO Core Labor Standards and Ratification and implementation of the ILO Convention No. 155 on Occupational Safety and Health and compliance in law and practice.</p> <p>D) Percentage of workplaces with Collective Bargaining Agreements and Supporting Policies.</p> <p>E) Number of youth with capacity to develop business ideas which contribute to the well-being of themselves, the societies and the planet.</p>	This target should be amended to protect decent work and fundamental workers' rights for all and reduce unfair income disparities.

Goal 10: Inequality

Reduce inequality within and among countries

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average.	<p>A) Reduce income inequality in all countries such that the post-tax income of the top 10 per cent is no more than the post-transfer income of the bottom 40 per cent.</p> <p>B) Whether a country is measuring the redistributive capacity of their fiscal systems by comparing market income inequality (Gini before tax and transfers) and net income inequality (Gini after tax and transfers).</p> <p>C) Income gap between poorest and richest reduced (Gini or Palma) nationally and globally, x% reduction in population living on less than median income in countries with a Gini coefficient exceeding 0,35.</p> <p>D) Whether a country is publishing data on the gap between the rich and the rest (including income, wealth, consumption distribution data for deciles and each of the top 10 percentiles, pre- and post-tax gini)</p>	This target should ensure that economic inequality and the gap in income and wealth between the poorest and richest in society is reduced.

Goal 13: Climate change

Take urgent action to combat climate change and its impacts

CLIMATE CHANGE HAS VAST IMPACTS on almost every aspect of sustainable development, including social economic and environmental development. It is probably the greatest global threat to human livelihoods. For this reason, limiting global warming to well below 2 degrees is a fundamental prerequisite for sustainable development. It is also of importance to build resilience for adaptation to climate change in order to handle new uncertainties and risks.

It is extremely likely that human influence has been the dominant cause of the changes we are witnessing today and those that are predicted. Climate change is symptomatic of today's flawed development and economic growth model and will amplify existing social, political and resource stresses. Today, the world is using 50 percent more natural resources than the planet can afford. In order to achieve sustainable development within environmental limits, sustainable production and consumption is necessary. Our production and use of energy also contributes to climate change and since energy is key to development we have to ensure universal access to clean, sustainable, affordable and reliable energy for household, community and productive services.

The impacts of climate change are many and complex. They hit the poorest countries and most vulnerable people first and hardest, even though the consumption and production patterns in the rich countries are the main driver of it. As temperatures raise heat waves, flooding, droughts and hurricanes will get worse and occur more frequently. Climate change increases the risk of health crisis due to increased spread of diseases, and the risk of refugee crisis due to migration caused by disasters. Climate change has severe impacts on food security since higher temperatures and the growing number of weather related disasters cause crop yields and agricultural productivity to fall. In other words, climate change is likely to lead to more widespread hunger and deepened poverty.

Climate change is a universal phenomenon and its effects are increasingly felt by everyone on the planet. All countries contribute to global emissions and thus have a common but differentiated responsibility to respond to climate change, including emissions reductions, the need for adaptation, as well as disaster risk reduction and contingency. All actors

must be called upon to take responsibility to reduce emissions and to adapt to the increasing impacts of climate change. The contribution to reduce greenhouse gas emissions should take into account both countries' capabilities and historic and current levels of emissions. Especially rich countries, like Finland, challenge the carrying capacity of the Earth and therefore have the responsibility to take the lead in addressing climate change and in assisting poor countries with climate finance, technology transfer and capacity building.

Many argue that climate change, as it affects all sectors of society in all countries, should be addressed as part of the overall strategy to reach the SDGs. There are different opinions as to whether climate change should be dealt with as a stand-alone goal or mainstreamed in all the goals.

With climate mainstreamed, each country or region could develop climate smart targets for each goal, adapted to the reality and capacities of that country. Others argue that including climate-related elements in the SDGs will interfere with and complicate the UNFCCC's efforts to reach a new, global agreement in 2015. We believe that the new development goals must address the most dangerous threat humanity currently is facing. In order to effectively tackle climate change, a stand-alone goal for climate change is needed.

The following targets deal with the important aspects of climate change, including emissions reductions, the need for adaptation, as well as disaster risk reduction and contingency. We affirm the need to have a stand-alone goal that addresses global warming to be limited to well below 2 degrees. However, if the parties in the negotiations decide that climate should be mainstreamed, these targets could be adapted and included as climate smart targets under all goals.

No matter what the final outcome of the negotiations on SDGs should be, new sustainable development goals should not fall short of the agreement reached within the UNFCCC process. A place-holder target for global emissions reductions target, hopefully agreed on in 2015, should be included in the outcome document of post2015-negotiations.

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>13.1 Strengthen resilience and adaptive capacity to climate related hazards and natural disasters in all countries.</p>	<p>A) The existence, proper funding and implementation of National Adaptation Plans based on the latest scientific knowledge in a participatory way.</p> <p>B) Disaster mortality rates significantly reduced by 2030 (compared to an average of the period 2000-2010).</p> <p>C) Direct of economic losses as % of GDP significantly reduced by 2030 (compared to an average of the period 2000-2010).</p> <p>D) Share of population suffering from flooding and/or droughts.</p>	
<p>13.2 Integrate climate change measures into national and local policies, strategies, and planning.</p>	<p>A) Number of countries that have developed and implemented Zero Carbon Action Plans (ZCAPS) and Low Carbon Development Plans (LCDPs).</p> <p>B) Number of cities that have developed and implemented Zero Carbon Action Plans (ZCAPS) and Low Carbon Development Plans (LCDPs).</p> <p>C) Countries en route to phasing out carbon emissions in 2050 by 2030.</p> <p>D) Carbon intensity per unit of GDP reduced significantly in all countries.</p> <p>E) Net GHG emissions in areas under forest management (GtCO₂ e/ha).</p> <p>F) Availability and implementation of a transparent and detailed deep national decarbonization strategy, consistent with the 2°C -or below -global carbon budget, and with GHG emission targets for 2020, 2030 and 2050.</p> <p>G) CO₂ intensity of new power generation capacity installed (gCO₂per kWh), and of new cars (gCO₂/pkm) and trucks (gCO₂/tkm).</p>	

<p>13.3 Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.</p>	<p>A) Number of children or youth who have learned climate change mitigation and adaptation measures at school.</p> <p>B) Percentage of population with increased knowledge on climate change.</p>	<p>A & B) Disaggregated by gender and age.</p>
<p>13.A Implement the commitment undertaken by developed country Parties to the UNFCCC to a goal of mobilizing jointly USD100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible.</p>	<p>A) USD of new and additional climate finance mobilised from developed to developing countries.</p> <p>B) USD available in new and additional public climate finance.</p> <p>C) Systems for the necessary funding of NAPs for LDC-countries and others according to the Cancun agreements on adaptation in place.</p> <p>D) Share of climate funding allocated to adaptation.</p>	
<p>13.B Promote mechanisms for raising capacities for effective climate change related planning and management, in LDCs, including focusing on women, youth, local and marginalized communities.</p>	<p>A) Percentage of LDC's receiving specific support for raising capacities for effective climate change related planning and management.</p>	
<p>ADDITIONAL TARGETS (SUGGESTED BY THE FINNISH NGO TASK FORCE)</p>	<p>INDICATORS</p>	<p>COMMENTS</p>
<p>13.4 All fossil fuel production and consumption subsidies are abolished by 2020 and/or transferred to support energy access for the energy poor, renewable energy alternatives and energy efficiency.</p>	<p>A) Total post-tax subsidies to fossil fuels; % change to year before.</p>	
<p>13.5 Countries nationally determined contributions are in line with their fair and equitable share, as agreed under the UNFCCC.</p>		

Goal 14: Oceans, seas and marine resources

Conserve and sustainably use the oceans, seas and marine resources for sustainable development

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution.</p>	<p>A) Ocean Health Index.</p> <p>B) Area of coral reef ecosystems and percentage live cover.</p> <p>C) Percentage of land-based pollution levels reduced, including litter and oils, municipal wastewater, nutrients and sediments, radioactive waste, heavy metals and persistent organic pollutants.</p>	<p>A) Requires improved data collection. For example, 80% of the world's fisheries are data poor or data deficient.</p>
<p>14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration, to achieve healthy and productive oceans.</p>	<p>A) Share of coastal and marine areas that are protected</p>	
<p>14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels.</p>	<p>A) CO2 emissions reduced.</p> <p>B) Zero carbon emission goals adopted.</p>	
<p>14.4 By 2020, effectively regulate harvesting, and end overfishing, illegal, unreported and unregulated (IUU) fishing and destructive fishing practices and implement science-based management plans, to restore fish stocks in the shortest time feasible at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.</p>	<p>A) Percentage of fish stocks within safe biological limits.</p> <p>B) Use of destructive fishing techniques reduced or eliminated.</p> <p>C) Science-based management plans implemented.</p>	
<p>14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on best available scientific information.</p>	<p>A) Share of coastal and marine areas that are protected.</p>	

<p>14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, and eliminate subsidies that contribute to IUU fishing, and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the WTO fisheries subsidies negotiation.</p>	<p>A) Elimination of fisheries subsidies that contribute to overcapacity and overfishing.</p>	
<p>14.7 By 2030, increase the economic benefits to SIDS and LDCs from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism.</p>	<p>A) Number of countries that have developed or implemented sustainable management plans for fisheries, aquaculture and tourism.</p>	
<p>ADDITIONAL TARGETS (SUGGESTED BY THE FINNISH NGO TASK FORCE)</p>	<p>INDICATORS</p>	<p>COMMENTS</p>
<p>14.8 Increase scientific knowledge, develop research capacities and transfer marine technology taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular SIDS and LDCs.</p>		
<p>14.9 Provide access of small-scale artisanal fishers to marine resources and markets.</p>		
<p>14.10 Ensure the full implementation of international law, as reflected in UNCLOS for states parties to it, including, where applicable, existing regional and international regimes for the conservation and sustainable use of oceans and their resources by their parties.</p>		

Goal 15: Terrestrial ecosystems, forests, desertification, land degradation and biodiversity

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>15.1 By 2020 ensure conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.</p>	<p>A) Annual change in forest area and land under cultivation.</p> <p>B) Percentage of ecosystems and services protected.</p>	
<p>15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests, and increase afforestation and reforestation by X% globally.</p>	<p>A) Percentage of primary forest protected.</p> <p>B) Area of forest under sustainable forest management as a percentage of forest area.</p> <p>C) Improved land ownership and governance of forests.</p>	
<p>15.3 By 2020, combat desertification, and restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land-degradation neutral world.</p>	<p>A) Pace of land degradation.</p>	<p>Erosion of agricultural land and the loss of carbon sinks are increasingly becoming problems.</p>
<p>15.4 By 2030 ensure the conservation of mountain ecosystems, including their biodiversity, to enhance their capacity to provide benefits which are essential for sustainable development.</p>	<p>A) Scale of mountain ecosystems protected.</p>	

<p>15.5 Take urgent and significant action to reduce degradation of natural habitat, halt the loss of biodiversity, and by 2020 protect and prevent the extinction of threatened species.</p>	<p>A) Red List Index. B) WWF Living Planet Index. B) Protected areas overlay with biodiversity.</p>	
<p>15.8 By 2020 introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems, and control or eradicate the priority species.</p>	<p>A) Abundance of invasive alien species.</p>	
<p>15.A Mobilize and significantly increase from all sources financial resources to conserve and sustainably use biodiversity and ecosystems.</p>	<p>A) Increase in funding for conservation and sustainable use of biodiversity and ecosystems.</p>	
<p>15.B Mobilize significantly resources from all sources and at all levels to finance sustainable forest management, and provide adequate incentives to developing countries to advance sustainable forest management, including for conservation and reforestation.</p>	<p>A) Improved land ownership and governance of forests.</p>	

Goal 16: Peace and security

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

PEACE AND SECURITY ARE ENABLERS for sustainable development, and a wide consensus exists on the need to include these in the new development agenda. Freedom from fear and violence is a fundamental human right and an essential foundation for stable societies. A comprehensive understanding of peace requires the fulfillment of well-being and social justice for all. The new development agenda should have a comprehensive conflict sensitive approach, and peace and security should be mainstreamed into other priority areas.

In addition to reducing collective violence, the international community must commit to reducing interpersonal violence. Peace and security -issues are not to be confined only to fragile and conflict environments. Societal violence should be conceptualized as a development problem. All forms of violence against women and children should be eliminated.

To create societies that are resilient to violence and violent conflict, the Post-2015 framework must address the most important drivers of conflict and insecurity, not only the symptoms. These include for example weak rule of law, pervasive impunity and corruption. It is particularly important to take note of inequality and discrimination as root causes of and solutions to conflict and development issues. These themes are addressed, for example, in the chapters covering goals 10, 16 (governance) and 17. Approaches to security need to recognize the value of forgiveness and reconciliation, community participation and inclusiveness, in particular of women, children and youth, and the value of civil society in strengthening state-society relations. Women's participation and leadership in conflict resolution, conflict mitigation and peace-building is essential for sustainable, lasting and just peace.

The transnational drivers of conflict must be collectively

addressed. These include, for example, intensified competition over natural resources, particularly in light of the increasing impact of climate change. The international community must increase transparency in the international financial architecture to hinder illegal trade with weapons, humans and drugs. External actors, such as other countries or multinational corporations, can cause or exacerbate conflicts. Arms reduction and arms control support development, while excessive military expenditure works against it. It is important that states commit to the Arms Trade Treaty and develop an international instrument to find and register small and light arms. In order to find solutions to conflicts that are moving beyond and across national borders, actors and states need to be ready to deal with non-state actors, across multiple borders, often in regional fragile situations and in hybrid political orders. Religious and traditional structures and actors that are not parties of the conflict may be able to support these processes.

It is of particular importance to disaggregate data on peace and security to be able to monitor unequal progress across groups, as inequality is a key driver of conflict. In addition to indicators measuring the situation as objectively as possible, it is of value to include indicators that measure public perception. The uniqueness of fragile states needs to be taken into account, and their situations should be monitored separately. We recognize the work on indicators done by the New Deal for Engagement in Fragile States, also in relation to root causes of violence and conflicts. The suggested indicators in this section do not form an exhaustive list of possible indicators. It is to be noted that it is currently not possible to collect data on every indicator suggested. For indicators currently not viable, we suggest that the possibility of developing data collection tools is explored.

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>16.1 Significantly reduce all forms of violence and related death rates everywhere.</p>	<p>A) A country reduces by X % the number of violent deaths and injuries caused by societal violence per 100,000 by year Y.</p> <p>B) A country reduces by X % the number of violent deaths and injuries caused by war or violent conflict per 100,000 by year Y.</p> <p>C) A country reduces by X % the number of cases of rape and other forms of sexual violence annually per 100,000 by year Y.</p> <p>D) A country increases the share of criminal charges in cases of rape and other forms of sexual violence, and child abuse by X % by year Y.</p> <p>E) A country has developed official reporting mechanisms / systems for reporting and processing cases of violence.</p> <p>F) Existence of national laws and policies to actively prevent violence against any person.</p> <p>G) Percentage of people who report feeling safe walking alone at night.</p>	<p>A & B) Data should be disaggregated by gender, age, ethnicity and geography to identify violence against women and children, track potential genocides and identify sub-national pockets of violence. It is important to track injuries as well as deaths, as death rates may be connected to access and quality of health care.</p> <p>C) An increase in awareness of said cases is positive. This indicator should not discourage reporting.</p> <p>G) Measuring public perception of security is of value. Gallups on perception of safety already collected in 135 countries (see SDSN).</p>
<p>16.2. End abuse, exploitation, trafficking and all forms of violence and torture against children.</p>	<p>A) A country reduces by X % the number of infant homicide per 100,000 by year Y.</p> <p>B) A country reduces by X % the number of cases of physical violence against children by 100,000 by year Y.</p> <p>C) A country reduces by X % the number of cases of sexual violence against children by 100,000 by year Y.</p> <p>D) A country has developed official reporting mechanisms / systems for reporting and processing cases of child abuse.</p> <p>E) A country reduces by X % the number of children out of school because of conflict, insecurity, or disaster.</p> <p>F) A country reduces by X % the number of children recruited and women and girls captured by armed forces per 100,000 by year Y.</p> <p>G) A country reduces by X % the number of women aged 20–24 who were married before 15 or 18 per 100,000 by year Y.</p> <p>H) A country reduces by X% the prevalence of FMG.</p> <p>I) A country has developed official reporting mechanisms / systems for reporting and processing cases of trafficking.</p>	<p>B & C) An increase in awareness of said cases is positive. This indicator should not discourage reporting.</p>

<p>16.4. By 2030 significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets, and combat all forms of organized crime.</p>	<p>A) Assets and liabilities of Bank for International Settlements (BIS) reporting banks in international tax havens (as per OECD definition), by country.</p> <p>B) Publication of all payments made to governments under resource contracts.</p> <p>C) A country reduces by X % the number of illicit and legal small arms and light weapons by year Y.</p> <p>D) A country has and effectively uses national mechanisms to control illicit small arms and light weapons and to hinder illegal trade with weapons, humans and drugs.</p> <p>E) Number of countries that have ratified and implemented the Arms Trade Treaty (ATT).</p> <p>F) Level of perceived criminality in society.</p>	
<p>ADDITIONAL TARGETS (SUGGESTED BY THE FINNISH NGO TASK FORCE)</p>	<p>INDICATORS</p>	<p>COMMENTS</p>
<p>16.11 Significantly reduce numbers of wars and violent conflicts.</p>	<p>A) By 2030, a reduction of the number of countries experiencing large scale wars (1000+ deaths) to X or fewer and the number of countries experiencing small scale wars (>1000 deaths) to Y.</p>	
<p>16.12 Acknowledge and degrade root causes of any forms of violence, violent conflicts and wars.</p>	<p>A) A country reduces its military budget and the number of weapons and troops by X % by year Y.</p> <p>B) Reduce the world's military budgets by X % per year.</p>	<p>NB; This target requires improvement of several national and international policies, regarding for example social, political and economic equality and participation (addressed in the following chapter, and e.g. the chapters on goals 10 and 17).</p>

<p>16.13 Ensure all possible means to prevent or stop any forms of violence, violent conflicts and wars.</p>	<ul style="list-style-type: none"> A) Existence of national and international institutions for early warning of violence and armed conflicts. B) Increased international support to conflict prevention and peace-building initiatives. C) Improvement in the inclusivity and broad national ownership of peace processes, especially peace mediation, national and sub-national dialogues. D) Existence of national strategies and strategies of relevant international and regional organisations to effectively implement related UN Security Council resolutions (e.g. on Women, Peace and Security, 1325 et al). E) Strengthened UN statistics on peace and conflict, including making the data gender-disaggregated. F) Number of countries with education programmes for peace, non-violence and inter-cultural and inter-faith understanding obligatory on all levels of the school system. G) Application of conflict sensitivity approaches (like Do No Harm) in humanitarian, development and peace-building programming. H) A raise by X % in the number of women in senior positions in UN peace-building missions and among mediators, negotiators and technical experts in formal peace negotiations and in decision-making bodies for the prevention and resolution of conflicts at the international, regional and national level by year Y. I) All peace agreements include specific provisions to improve the security and status of women and girls. J) Positive peace index. 	
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Goal 16: Governance

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

IN ADDITION TO PEACE AND SECURITY, democratic governance and democratic participation must be a part of any post-2015 framework. Long-term sustainable development depends on a system of checks and balances and active participation of citizens and civil society. A democratic and just institution is also fundamental for peace and security.

People must have the right to organize and they must be allowed to organize freely and express their opinions freely. They must be encouraged to participate in the making of a true democracy where people's participation is not only allowed

but seen as crucial for a society with a high level of trust and of social justice. Transparent governance systems that are open to public engagement and scrutiny are essential for better public spending and service delivery to equitably realize human rights. An active and free civil society is a key component of a democratic system and sustainable development.

Governments and other actors need to be held accountable for the implementation of the new agenda, which is only possible when the state and its institutions as well as other relevant actors are transparent.

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>16.5. Substantially reduce corruption and bribery in all their forms.</p>	<p>A) Public perception surveys show that people believe the rule of law exists in practice, and the prevalence of corruption is low and/or declining.</p> <p>B) Reduction in corruption at local, regional and national levels of state.</p>	
<p>16.6. Develop effective, accountable and transparent institutions at all levels.</p>	<p>A) Public perception shows that people have trust in their national Parliament, political parties and local governance.</p> <p>B) Increase in Open Budget Index score (transparency and participation in public budgeting).</p> <p>C) Increase in overall Rule of Law index score (e.g using World Justice Project index).</p> <p>D) Improvement in equity and effectiveness of public services (with access to services disaggregated by gender, region, ethnicity, etc.).</p> <p>E) Open, competitive, and transparent contract allocation processes are enshrined in laws which are consistently implemented.</p>	<p>This target should be substituted with the following:</p> <p>Develop transparent governance, with open policy making and budgeting that is subject to parliamentary control and local level in all countries.</p> <p>Develop accountable governance, with commitment to the rule of law and more equitable and effective public services.</p> <p>Ensure all major government contracts are awarded according to open, competitive and transparent processes.</p>
<p>16.7. Ensure responsive, inclusive, participatory and representative decision-making at all levels.</p>	<p>A) National politics and governance take place in a pluralist multiparty setting.</p> <p>B) Voter turnout increased (with data disaggregated by gender, region, ethnicity, etc.).</p> <p>C) Percentage of people participating in political parties and civil society organizations increased (with data disaggregated by gender, region, ethnicity, etc.).</p> <p>D) Percentage of youth, women and marginalized groups in decision-making bodies at all levels.</p> <p>E) National and local governance structures enabling participation of all are in place and enforced.</p> <p>F) Existence of laws and strategies to actively ban and prevent discrimination against any person or group.</p> <p>G) Existence of national strategies for civil society participation.</p> <p>H) Public surveys show that people, especially the most marginalized ones, can engage effectively in civic activities, including policy-making, budgeting and other public processes.</p>	
<p>16.9. By 2030 provide legal identity for all, including birth registration.</p>	<p>A) Percentage of children under age 5 whose birth is registered with a civil authority.</p> <p>B) Percentage of countries with CRVS (Civil Registration & Vital Statistics) strategy/plans of action based on updated population censuses.</p>	<p>This target should ensure equal rights for all to citizenship, free and accessible birth registration of all children (regardless of disability, ethnicity, gender, or social group), the right to identity cards for all citizens and effective Civil Registration and Vital Statistics systems.</p>

<p>16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.</p>	<p>A) Existence of Freedom of Information (FOI) Act and its efficient implementation.</p> <p>B) Proportion of people with a legal entitlement to information held by public bodies provided within 30 days without arbitrary barriers.</p> <p>C) Proportion of people who apply to access of information, and whose requests are accepted, disaggregated by gender and other most relevant grounds of discrimination, including ethnicity and disability.</p> <p>D) Increase in CIRI indicator of freedoms of speech and press.</p> <p>E) Increase in CIRI indicator of freedom of political choice.</p> <p>F) Increase in CIRI indicator of freedom of religion.</p> <p>G) Public surveys show that people believe that they can exercise their freedom of expression and are heard.</p>	<p>This target should ensure that countries practice freedom of information and respect the right to accessible and high quality information, including budget, financial and tax policies.</p> <p>The target should also ensure greater freedom of speech, press and political choice, and that people have the right to belong to, change or leave a religion or belief.</p>
<p>ADDITIONAL TARGETS (SUGGESTED BY THE FINNISH NGO TASK FORCE)</p>	<p>INDICATORS</p>	<p>COMMENTS</p>
<p>16.11 All countries ensure an enabling environment for civil society.</p>	<p>A) Enabling Environment Index produced by CIVICUS.</p>	
<p>16.12 All countries ensure human rights accountability domestically, including by securing the right to effective remedy for CPRs and ESCRs and environmental human rights through equal access to independent and responsive justice systems.</p> <p>Human rights accountability is also ensured internationally, including access to effective remedy for victims of human rights violations of an extraterritorial nature.</p> <p>Eradicate existing barriers to access to justice, particular for people living in poverty and persons with disabilities and other marginalized groups.</p>	<p>A) The availability of independent judicial or administrative mechanisms that have the power to provide remedy in an instance of non-compliance with human rights standards that are relevant to the development goals.</p> <p>B) A country reduces its political prisoners by X % by year Y.</p>	

<p>16.13 Ensure law and policies exist at international, regional, national and local levels and that for the implementation of post 2015 sustainable development goals and are consistent with human right standards.</p>	<p>A) Minimum x% of GDP allocated to social protection and core social services to implement progressively ESCRs.</p> <p>B) Proportion of national laws and policies relevant to post 2015 goals that have been reviewed nationally for consistency with international human rights standards, through a transparent and participatory process, including a transformative gender assessment, and where necessary revised.</p> <p>C) Proportion of intergovernmental organisation policies relevant to post 2015 goals that have been reviewed for consistency with international human rights standards, through a transparent and participatory process, including a transformative gender assessment, and where necessary revised.</p>	
<p>16.14 Ensure protection against discrimination on all grounds and in all areas of life.</p>	<p>A) Adoption and implementation of overall non-discrimination legal framework, built clearly on human rights, on all grounds, such as, disability, minorities, gender, ethnicity, caste, and age, and assessment of the elimination of discriminatory laws, policies, and practices.</p> <p>B) Recognition of, and respect for, indigenous peoples and their individual and collective rights at national levels.</p> <p>C) Adoption and enforcement of compulsory accessibility standards and accessibility requirements in public procurement policies.</p>	
<p>16.15 Ensure equal access to and eliminate discrimination in public services and information to all groups in society. Ensure equal rights of indigenous groups to territory and land.</p>	<p>A) Accessibility of culture and diversity-sensitive services and facilities on equal basis for all groups in society disaggregated by disability, gender, ethnicity, caste, etc.</p> <p>B) Access to assistive technology is provided to all groups in need, e.g. disabled, minorities, ethnic groups.</p> <p>C) Implementation of the FAO Guidelines on the Responsible Governance of Tenure of Land.</p>	
<p>16.16 Ensure representation and public participation in political processes and civic engagement at all levels, ensuring marginalized are fully engaged and equal participation of women, men and youth, irrespective of ethnicity, age, disability, caste, and sexual orientation.</p>	<p>A) Information in accessible and correct language (sign languages, braille, indigenous and minority languages) is a precondition for political participation.</p> <p>B) Seats in local, regional and national decision-making bodies, disaggregated by gender, disability, ethnicity, minorities, sexual orientation, etc.</p> <p>C) Number of indigenous peoples represented in political and economic decision-making that affects their lives and respect for the Free, Prior, Informed Consent.</p>	

Goal 17: Means of implementation and global partnership

Strengthen the means of implementation and revitalize the global partnership for sustainable development

ECONOMIC DEVELOPMENT has globally entrenched the income and wealth inequality, depleted and degraded natural resources, and pushed us into dangerous levels of climate change. An overemphasis on current patterns of economic growth is a direct threat to sustainable development. Tackling the growing inequality will be crucial in achieving sustainable development and poverty eradication. This calls for much stronger policy coherence at global level. Actors involved in policy making need to ensure that policies and international agreements in any area, be it financing, climate change or taxation, contribute to reducing inequality and do not negatively impact on sustainable development. Thus, a new, more equitable and stable global financial architecture is necessary to finance a post-2015 agenda that ensures sustainable development in all its dimensions.

Business as usual is no longer an option. We need to reform those economic structures that now increase inequalities, especially as far as taxation is concerned nationally and globally. We have to increase the accountability of the private sector, particularly of large multinational corporations. We must fix the flaws of finance, trade and debt mechanisms.

The core of all development financing and partnerships must be a clear goal of sustainable development, respect of human rights and reduction of inequalities. Private investments can be important drivers of development. They create jobs and income and generate direct and indirect tax revenues that are keys to financing essential elements, such as health care, education, and infrastructure. The private sector can also have an important role in technology transfer and innovation for sustainable development. The role of civil society, foundations, academia and media is also central to the fulfillment of the new agenda.

However, global tax evasion and avoidance hampers development. There is a need to both build more capacity and just tax systems at national level as well as to act on international level. Due to secrecy provided by tax havens to private and corporate investors, and due to the aggressive tax planning practices of multinational corporations, developing countries are losing approximately nine times more untaxed capital (of which the largest share is corporate tax dodging) per year than they receive in ODA. All this has led to higher inequality, which is increasing at a fast rate and hinders sustainable development. To stop this, the SDGs have to include targets that allow tackling the tax issues at equal footing in a global setting as well as

indicators that make business more inclusive, responsible and accountable.

Strong and just tax systems are key to raising revenues for countries to care for their citizens. That way they can offer basic services and social protection, realize human rights, and protect the environment. Tax systems can also be used to redistribute income and wealth to reduce inequalities, especially if taxation is progressive. Finally, taxes are a way for governments to become more accountable to their people and to provide essential services, security and justice for their people.

The concept of “corporate accountability” demands fundamental changes to the legal framework within

which companies operate and has direct links to the governance goals. Weak corporate governance and accountability seem to relate to weak government governance, lacking powers and willingness to regulate and enhance the legal framework. Corporations must be accountable to all stakeholders which their operations concern. In addition to owners, investors and consumers, these include local communities, civil society and the media. Accountability also contains the legal rights for local communities to seek compensation if they have suffered as a result of companies failing to uphold their duties.

Corporate accountability relates directly to trade and investment treaties. It is important to ensure that these treaties do not violate the well-being and the rights of people or lead to environmental damage. Investor protection clauses have become more common in trade and investment treaties. These clauses give companies rights to sue countries in case their investment environment changes, e.g., through new environmental legislation.

Heavily indebted countries cannot rely on global principles for responsible lending and borrowing. There is no comprehensive and independent global debt resolution mechanism in place. This means that excessive debt burdens have been and are a barrier to financing the MDGs in heavily indebted countries if the issue is not resolved. The SDGs provide a new opportunity to establish concrete universal targets and indicators in this field.

Finally, sustainability also calls for new measures of green development and well-being that moves us beyond Gross Domestic Product (GDP) growth as a measure of development and progress.

TARGETS (SUGGESTED BY THE OWG)	INDICATORS	COMMENTS
<p>17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.</p>	<p>A) Whether a country requires public country-by-country reporting for large multinational companies. To capture tax avoidance, country-by-country reporting must be public, cover all jurisdictions, and include;</p> <ul style="list-style-type: none"> • The name of each country in which the company operates and the names of its subsidiaries in each country • Internal and external sales purchases and finance costs, labor costs, employee numbers, pre-tax profits and assets, and • Tax payments to the government in each country. <p>B) Whether a country has signed up to a multilateral agreement on automatic information exchange.</p> <p>C) Full and effective participation by developing countries in design and implementation of multilateral automatic information exchanges between tax authorities.</p> <p>D) A country publishes public registers of beneficial owners of companies and funds.</p> <p>E) A country has a minimum 20 percent tax-GDP ratio.</p>	<p>This target should be substituted with the following:</p> <p>Significantly reduce global tax evasion and avoidance through greater transparency and strengthened global cooperation.</p> <p>Strengthen national tax systems and build their capacity to hinder tax evasion and capture the full potentials of tax systems.</p> <p>Ensure equal representation of all countries in drawing up global rules for taxation.</p> <p>See the additional target 17.20 (suggested by the Finnish NGO Task Force), on the establishment of an international body on global cooperation in tax matters.</p>
<p>17.2 Developed countries to implement fully their official development assistance commitments, including to provide 0.7 per cent of gross national income in official development assistance to developing countries, of which 0.15 to 0.20 per cent should be provided to least developed countries.</p>	<p>A) Countries commit to implement their official development assistance and climate finance commitments.</p> <p>B) Developing and implementing concrete and binding timetables for achieving the targets.</p>	<p>This target should be substituted with the following:</p> <p>Implement fully previous commitments of developed countries to meet the target of 0,7% of BNI as ODA, where 0,2% goes to the least developed countries, and commit to develop and implement concrete, transparent and binding timetables for implementation.</p> <p>Reaffirm the additionality of climate finance to ODA, and fulfill both ODA and climate finance commitments according to transparent and predictable timetables.</p> <p>This supports and operationalizes both targets 13 a, and 17.2 in the SDGs. Fulfillment of both previous climate finance and ODA commitments are crucial to finance and achieve the SDGs.</p>
<p>17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda.</p>	<p>A) The Doha Development round is finalised.</p> <p>B) Number of trade and investment treaties that include binding human rights clauses.</p> <p>C) Number of trade and investment treaties that include environmental and social standards.</p> <p>D) Trade and investment agreements include mechanisms whereby developing countries can protect their agriculture against import surges and dumping.</p> <p>E) Aid for trade funds allocated according to developing countries' own priorities, to support capacity for local production of food at the center, as well as the local markets and local processing.</p>	<p>This target should first and foremost include all trade and investment treaties.</p> <p>The target should include the requirement that trade and investment treaties have binding human rights clauses that are greater in importance than investor protection clauses, and that trade and investment treaties promote sustainable development.</p> <p>It should also promote a trade system that supports local food production in developing countries.</p>

<p>17.14 Enhance policy coherence for development.</p>	<p>A) Number of international agreements or treaties contradicting with sustainable development goals.</p> <p>B) Number of new international agreements or treaties that have a chapter on sustainable development goals.</p> <p>C) Number of countries with a multi-sectoral strategy to achieve and promote sustainable development goals.</p>	
<p>17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries.</p>	<p>A) Increase in the number of multi-stakeholder partnerships.</p> <p>B) Number of participants active in both developed and developing countries.</p>	<p>B) The participants should include members of all subgroups of society.</p>
<p>17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island development States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts.</p>	<p>A) Number of countries that have national statistical legislation that [a] enshrine statistical independence; [b] mandate data collection and [c] secure access to national administrative data.</p> <p>B) Number of countries that have formal institutional arrangements for the coordination of the compilation of official statistics (at international, national and regional level).</p>	
<p>17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries.</p>	<p>A) Number of countries that have developed and / or implemented a new wider indicator for measuring well-being alongside with the GDP.</p>	<p>This target should be amended to ensure that by 2030, every country has implemented a standard for measuring multidimensional progress towards sustainable development, beyond GDP and an income-based focus on economic growth.</p> <p>Examples: Index of Sustainable Economic Welfare (Nordhaus/Tobin), Gross National Happiness.</p>

ADDITIONAL TARGETS (SUGGESTED BY THE FINNISH NGO TASK FORCE)	INDICATORS	COMMENTS
<p>17.20. Committing to the establishment of an intergovernmental body on global cooperation in tax matters, with equal representation, and under the auspices of the UN.</p>	<p>A) The establishment of intergovernmental body on tax matters.</p> <p>B) The new intergovernmental tax body has resources and a comprehensive mandate, including base erosion and profit shifting, tax and investment treaties, tax incentives, taxation of extractive industries, beneficial ownership transparency, country by country reporting, and automatic exchange of information for tax purposes.</p>	<p>Since global cooperation on tax matters under the OECD or G20 does not cover the special needs of developing countries and LICs, there is an urgent need for a global body which can agree on concrete measures to achieve target 17.1 to improve domestic capacity for tax and revenue collection in developing countries. Establishing an intergovernmental tax body is vital for ensuring that the more than 100 countries, which are not part of the OECD or G20, will be able to participate on an equal footing in the development of international tax standards.</p>
<p>17.21 Ending current, and preventing future, debt crises through responsible lending and borrowing, and the establishment of an independent debt workout mechanism.</p>	<p>A) The establishment of a fair, transparent and independent debt workout mechanism/debt court</p> <p>B) Number of agreements adhering to the UNCTAD Principles to Promote Responsible Sovereign Lending and Borrowing.</p>	
<p>17.22 Businesses are responsible, accountable and transparent, promote sustainable development, respect human rights, and the environment.</p> <p>Governments establish functional legal systems to protect and enable effective access to justice and compensation for victims of corporate abuse.</p>	<p>A) Agreement and enforcement of a legally binding corporate accountability framework that promotes harmonization and implementation of existing guidelines, includes mandatory due diligence and publicly available reporting by large and transnational corporations, and provides appropriate protection, justice and remedy to the victims of human rights abuses and environmental degradation directly resulting from, or related to, the activities of transnational corporations and other business enterprises.</p> <p>B) A country has implemented the internationally agreed framework in law.</p> <p>C) Number of convictions / compensation in a country when the framework is violated.</p>	
<p>17.23 Commitments to ensure effective implementation of the UN Guiding Principles on Business and Human Rights (UNGPs).</p>	<p>A) A country has developed a national implementation plan for the UNGPs.</p> <p>B) A country has enforced human rights due diligence via regulatory measures and requires large and transnational companies to report publicly their social, human rights and environmental impacts and risks, including their complete supply chain.</p> <p>C) Percentage of transnational companies reporting publicly their social, human rights and environmental impacts and risks, including their complete supply chain.</p> <p>D) A country provides appropriate effective remedy to the victims of human rights abuses in line with the UNGPs.</p> <p>E) Number of convictions / compensation when the UNGPs are violated.</p>	

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