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## **WWF Submission to the EC Public Consultation** **“Towards a post-2015 development framework”**

### **General comments**

WWF is a participating organisation in the Beyond 2015 campaign and fully supports the Beyond 2015 European Task Force submission to this EC Public Consultation. In addition, in our comments, we are taking the opportunity to further elaborate the role of the environment and environmental sustainability in the post-2015 development agenda.

While we are all ultimately dependent on natural resources and environmental services, such as clean air and water, it is often the poorest communities who are most directly vulnerable and affected when these services are degraded or destroyed. These problems are exacerbated by the impacts of climate change and pollution. Unsustainable use of natural resources, weak governance and growing levels of inequality lead to increasing conflicts, particularly around access to and use of natural resources. For millions of poor people around the world, particularly in rural areas, the natural world provides livelihoods essential for survival. WWF's work tackles poverty through ensuring the environmental basis of all human survival is protected and giving people a voice in environmental governance and natural resource decision-making, thus taking us closer to achieving the MDGs and shaping sustainable and equitable development.

### **A. The MDGs: benefits and limitations**

#### **1. To what extent has the MDG framework influenced policies in the country/ies or sectors you work in/with?**

It is widely acknowledged that the environment was weakly incorporated within the MDG framework, which is one reason why the UN Task Team report *'Realizing the Future We Want for All'* identifies sustainability as one of three fundamental principles, and environmental sustainability as a core dimension for post-2015 development. There are few quantifiable targets in the overall goal on environmental sustainability (MDG7), with no quantifiable targets on sustainable development (7a) and biodiversity loss (7b). The result is that concerted action on these areas has been weak, with little or no subsequent progress. Issues with measurable targets on providing access to water and sanitation (7c) and, to a lesser extent, improving living conditions for slum dwellers (7d), have become dominated and the overall goal is often referred to colloquially as the MDG on 'taps and toilets'.

In order to sustain long term development outcomes, it is essential to recognise the value of the environment and ecosystem services in delivering lasting progress in social development. The

natural world underpins human survival on this planet. However, WWF recognises the risk of overloading the global development framework by attempting to address all environmental challenges to the detriment the provision of tangible improvements to the poorest and most vulnerable people globally. In order to avoid this, clear links or references should be made in the global development framework to the specific and complementary global frameworks and conventions which focus on specific environmental problems such as the UN Framework Convention on Climate Change, the UN Convention on Biological Diversity and the UN Convention to Combat Desertification, while keeping sustainable development at the heart.

The current MDG framework has influenced policies in the countries where WWF works through the provision of political space and support for programmes which create positive social and environmental outcomes. The case studies below illustrate this point.

### **Colombia:**

Through the MDG Achievement Fund, a programme on ecosystem integration and climate change adaptation has strengthened coordination and integration of environmental issues within the national development agenda, with an emphasis on reducing vulnerability due to environmental degradation and climate change in the poorest and most affected sectors and groups.<sup>1</sup> This has in turn impacted on the political frameworks prioritized by the government and the corresponding UNDAF, including the national poverty eradication strategy, the national strategy for integrated water resources management and the Comprehensive National Climate Change Action Plan.

### **Mozambique**

Environmental mainstreaming and adaptation to climate change joint programming through the MDG framework addresses the risks of climate change to poverty reduction efforts in areas of Mozambique. Climate change particularly threatens arid and semi-arid areas, river basins and coastal areas, and the MDG response seeks to mainstream environment in central and local level plans and programmes, and improve the adaptive capacity of communities and other stakeholders through enhancing coping mechanisms and diversifying livelihoods options. WWF has responded to this through initiatives which include promotion of natural resource management and regulatory frameworks which are democratic, participatory, representative, accountable and inclusive.

### **Philippines**

Climate change is threatening to hamper the Philippines' attainment of the MDGs because of the country's limited capacity to undertake climate risk based planning and project implementation. WWF's Climate Change and Energy Programme in the Philippines focuses its work on increasing the resiliency of vulnerable areas through local stakeholder engagement, capacity-building exercises, public-private cooperation and policy-making that paves the way for the implementation of the country's National Climate Change Action Plan.<sup>2</sup> Working with the Philippine Climate Change Commission, the Department of Environment and Natural Resources, the National Economic and Development Authority, and other key agencies, WWF is supporting the implementation of adaptation measures on the ground.

### **Indonesia**

In Indonesia, WWF's national office has been involved in conducting surveys related to the delivery of the MDGs, especially in Papua. The results have been brought to the attention of the National Planning Agency and will be used to develop a sustainable development plan on the island of Papua.

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<sup>1</sup> <http://www.mdgfund.org/program/integrationecosystemsandadaptationclimatechangecolombianmassif>

<sup>2</sup> <http://wwf.org.ph/wwf3/programs/conservation/climatechange>

## **2. To what extent has the MDG framework been beneficial for the poor in the country/ies or sectors in/with which you work?**

In response to this question, WWF will focus on the environmental sector, as our primary area of expertise and as an area often overlooked or deprioritised. Despite the reported overall, if unbalanced, progress towards the social outcomes defined by the MDG framework, a similar advance has not been made against the environmental targets. In 2009, the Stockholm Resilience Centre identified that three out of nine planetary boundaries have been breached. Biodiversity loss, climate change, and interruption of the nitrogen cycle continue unabated, indicating that we are living far beyond the natural resource thresholds within which humanity can safely operate. Each year we draw upon more of the planet's natural capital, leaving a greater deficit to be paid by both vulnerable groups now and generations to come. This has stark implications for progress made towards poverty reduction under the MDGs. Overall, the MDGs fundamentally failed to address the environmental challenges which threaten to undermine human development.

The environment has been and remains highly contentious in international politics and development discourse. This is often because of weak governance of natural resources at global, national and local levels, coupled with intense competition for valuable essential resources in the pursuit of short-term economic growth. The lack of transparency and accountability in governance of resources provides an opportunity for vested interests to have disproportionate influence.

Government and market failures mean that the costs of unsustainable resource use and environmental degradation are not sufficiently factored into prices, policies and investment decisions. Private actors benefit from unsustainable activities, while the costs are borne by society at large, and in particular, poor people and future generations. There is a need to align economic incentives with sustainable development and poverty eradication.

The contested nature over rights, use and access of natural resources is seen in both developed and developing countries in relation to land tenure and concessions, mining, forest management, and natural resource management, among others. The pattern of unsustainable environmental management by powerful actors at the expense of poor and disenfranchised peoples and communities was not tackled by the MDG framework, which was symptomatic rather than systemic in its approach. Redefining this approach must be a priority for the political leaders and decision-makers who will decide on the foundations of the successor framework. Equality of governance, rights and democratic participation, and equity of access to, and use of, resources must be at the heart.

Fundamentally, the current MDG framework has had limited benefits for the environmental sector and thus for sustainability.

## **3. What features and elements of the MDG framework have been particularly valuable in the fight against poverty?**

The following strengths of the MDG framework in the fight against poverty have been identified but perversely in some instances these very strengths also manifest their weaknesses. For example, the attractiveness of the simplicity of targets and goals may also hide the complexity of the issues.

- **focus and priority-setting**
- **concrete goals**
- **simple and straightforward** to understand, explain and monitor.
- **measurable resource flows** towards some of the critical development issues

(With the exception of unquantifiable goals and targets on environmental sustainability or within MDG8 which are not concrete, simple and easily monitorable).

#### 4. What features and elements of the MDG framework have been problematic, in your view?

The MDG framework does not explicitly recognise that the dominant economic model is failing and needs a radical rethink. Indeed we need to make sure that the framework post-2015 does not fall into the trap of proposing that a few tweaks to the economic system can bring us on a sustainable path. Our economic system is based on the exploitation of natural resources (and, in many cases, at the expense of people living in poverty). It is a system that is pushing the planet, biodiversity and whole ecosystems to the edge. WWF questions the current model of economic development that is being promoted, and asks whether economic growth is seen as an end in itself, or whether the economy is used as the means to achieving a healthy happy people, who can live to their full potential, within the physical limits of the planet.

There are four key features and elements which have been problematic:

1. A siloed, sectoral approach which does not address systemic problems, particularly in the environmental context.
2. The MDG framework did not address the development pathways of high- and middle-income countries, therefore failing to address the unsustainable patterns of consumption promulgated globally.
3. The MDG framework fundamentally failed to integrate environmental outcomes and values (and rights linked to environmental values), meaning that the past decade has allowed the trend of environmental degradation to continue unabated.
4. MDG framework did not respond to the differing policy context of the environment, as opposed to development interventions for social outcomes.

To further elaborate:

1. The MDGs use a vertical approach to address development challenges. The MDGs are sectoral by design, and fail to capitalize on the interrelation between different systems (social, environmental, economic, cultural, etc) and sectors (health, environment, education, equality, empowerment).

2. Although the MDG framework is nominally a global framework, in reality, the only MDG which pertains to developed countries is MDG8. However, the goal to build a global partnership has no quantifiable mechanism for measurement, nor does it address the imbalance created by post-capitalist globalization. This means that the patterns of consumption and production which have driven much poverty and environmental degradation in developing countries have continued unabated. Furthermore, the values and cultural aspirations of overconsumption are being promoted globally. A growing body of evidence indicates that increased levels of consumption do not lead to better social outcomes, and that addressing inequality both between and within societies is important to achieve sustainable development.

3. Environmental sustainability underpins the achievement of many other goals but the foundations of a healthy planet – ecosystems and biodiversity – are not adequately incorporated in the framework. As the 2011 UN Human Development Report points out, environmental deterioration threatens to reverse progress in human development for the world's poorest, impacting on livelihoods, health, food security, nutrition, access to water and agricultural productivity.<sup>3</sup> Sustainability was almost entirely absent from the MDG framework. Although MDG7 has an overarching focus on environmental sustainability, the lack of measurable targets and indicators apart from in the area of water and sanitation, means that it is more often than not referred to as the 'taps and toilets' goal, rather than ecosystem management or river flows which impact upon developmental outcomes. Indeed, the targets for access to water and sanitation have become the dominant tag for MDG7, obscuring the important task and target of good management of the freshwater resources themselves. It is possible that the extent of the environmental crisis was not sufficiently well understood in the era when the MDGs were formulated – an excuse which cannot be used now.

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<sup>3</sup> [http://www.undp.org/content/undp/en/home/librarypage/hdr/human\\_developmentreport2011.html](http://www.undp.org/content/undp/en/home/librarypage/hdr/human_developmentreport2011.html)

4. The MDG framework addresses development through social outcomes, and fails to acknowledge that different normative frameworks exist for development and environment. Research by the ODI has identified that the international effort towards poverty eradication has come about because governments and people have taken the moral stance that it is morally unacceptable for people to live below a certain minimum standard in a world where an alternative exists.<sup>4</sup> Conversely, environmental problems are not defined through moral norms but on scientific knowledge about the impact of human activity on the climate or other natural systems. There are also other notable differences between the development and environment sectors, which have not been addressed by the MDG framework. The outcomes for education, health and rights are measured through individual access. These are easier to sell to the global public, as they are easier to comprehend and relate to, whereas in the environmental sector, the problems and the progress are often at the systemic level, whether global, such as climate change, or regional, such as ecosystems. This means that politically difficult decisions need to be taken at a level which is unlikely to garner widespread popular support. Furthermore, the timeframe of the MDG framework is slanted towards quantifiable development outcomes so progress can be measured and monitored within a fifteen year span. To adequately address environmental challenges, sustained action will be needed over a much greater timeframe.

Summary of the different approaches between environment and development<sup>5</sup>

Approach	Environment	Development
Nature of problem	Scientific	Normative
Unit of analysis	World	Individual
Time horizon	Long-term	Short-term
Focus of concern	Future generations	Current generations
Key objectives of policy change	Not exceed maximum limits – reverse current trends	Reach and exceed minimum standards – continue current trends
Economic policy implications	Create and regulate new markets	Insert poor people into existing markets

#### 5. In your view, what are the main gaps, if any, in the MDG framework?

- Environmental sustainability that understands and incorporates the role of biodiversity and ecosystems in development outcomes and the eradication of poverty
- Addressing sustainable consumption and production
- Policy coherence and accountability mechanisms that ensure that decisions made in the environmental and development spheres are not undermined by economic policies
- The need to take a comprehensive approach to development that understands the role of the environment as the foundation of human development, and that human development cannot be sustained without biodiversity and healthy ecosystems
- Recognition of how complex issues are interlinked – for example, the relationship between environmental degradation, gender equality, democratic participatory governance, water scarcity, food security and health.
- Lack of comprehensiveness in thematic coverage – for example, climate change is missing. Now that we have the opportunity to design a new framework for development, it will be crucial to ensure that policy areas covered are fully thought through, and in so doing capitalise on the links and synergies which exist between them.

<sup>4</sup> <http://www.odi.org.uk/resources/docs/7656.pdf>

<sup>5</sup> <http://www.odi.org.uk/resources/docs/7656.pdf>

## **B. Feasibility of a future framework**

### **6. In your view, in what way, if at all, could a future framework have an impact at global level in terms of global governance, consensus building, cooperation, etc.?**

One widely acknowledged element of the MDG framework is the '*spirit of the MDGs*'. Although the framework was non-binding, it brought together the global community under a shared vision which fostered greater levels of cooperation and trust than would have existed without it. Building the new framework in an open, inclusive and participatory way will engender further levels of global consensus and collaboration.

The UN System Task Team recognise that "(t)he post-2015 UN development agenda should be conceived as a truly global agenda with shared responsibilities for all countries. Accordingly, the global partnership for development would also need to be redefined towards a more balanced approach among all development partners that will enable the transformative change needed for a rights-based, equitable and sustainable process of global development. This would also involve reforms of mechanisms of global governance."<sup>6</sup>

The international community and the UN must also ensure that the process for developing sustainable development goals (one of the outcomes of the UN Conference on Sustainable Development 2012<sup>7</sup>) is coherent with and fully integrated with the post 2015 process.

### **7. To what extent is a global development framework approach necessary or useful to improve accountability with regard to poverty reduction policies in developing countries?**

All countries must be held accountable for their commitments under the post-2015 framework, meaning a framework which is global in scope and application is essential. Within a global approach, accountability mechanisms can be established at a variety of levels, starting at the sub-national level for local authorities and decentralised government systems, escalating to the national level. The role of civil society actors, the media and national parliaments in holding governments to account should be recognised and reinforced, for example, through monitoring government commitments under multilateral environmental agreements, public expenditure reviews, transparency initiatives for natural resource extraction and exploitation, including timber and fisheries.

In addition, in the context of globalisation and growing inter-relationships and inter-dependencies between nations, economies and people, the future development framework is a global responsibility with global benefits. Climate change, environmental degradation, pollution, migration, conflict, food security, are human rights and development issues that cross boundaries – actions in one part of the globe have consequences in another. Therefore it is essential to ensure global accountability mechanisms are included in the framework – these may be new or existing international standards and norms.

### **8. What could be the advantages and disadvantages of a global development framework for your organisation/sector, including how you work effectively with your partners?**

A global development framework that fails to understand or address the role of the environment and environmental services in supporting human development outcomes, or the role of unsustainable patterns of production and consumption (and weak governance) as drivers of environmental degradation and human poverty, will not provide long term solutions for either people or nature. It would hamper WWF's ability to operate within a supportive and enabling political space at the country level, and undermine public support for action on global

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<sup>6</sup> 'Realizing the Future We Want for All: Report to the Secretary-General,' UN System Task Team on the Post-2015 UN development agenda, June 2012, New York

<sup>7</sup> "The Future We Want" outcome document of the UN Conference on Sustainable Development, June 2012

environmental challenges, such as climate change and biodiversity loss. It would also be likely that funding for environmental programmes would be negatively impacted.

On the other hand, a global framework which seeks to address global challenges, including the linkages between them, and puts environmental sustainability and human rights at the core could create a common vision around which people could rally. The global vision could be translated at national level, through participatory processes, into relevant and monitorable actions for which governments would be held accountable by their citizens.

## **C. The potential scope of a future framework**

### **9. In your view, what should be the primary purpose of a future framework?**

The future framework should be designed to deliver equitable and sustainable development.

The term sustainable development was defined in 1987 by the World Commission on Environment and Development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. WWF (Caring for the Earth, IUCN, UNEP, WWF, 1991) has defined sustainable development as “improving the quality of human life while living within the carrying capacity of supporting ecosystems”.

Critical elements of sustainable development are inter- and intra-generational equity, sustainability, including environmental sustainability, and human wellbeing through the realisation of the rights and potential of all people. The capacity of the future framework to address global development challenges will depend on the inclusion of these criteria in the future policy framework.

### **10. In your view, should its scope be global, relevant for all countries?**

A global framework will be essential to addressing the global environmental challenges we face as a planet. Whilst social development issues can often be dealt with at the national level, the same is not true of environmental problems. A healthy planet is dependent on global interconnected systems, such as the climate system, the nitrogen and phosphorous cycle, and marine and terrestrial ecosystems. Natural resources, goods and services often transcend national boundaries, and must be managed globally to ensure equitable outcomes for all. To re-emphasise the Beyond 2015 submission: ‘Global issues, such as global governance or climate change, need global solutions. Global solutions cannot be conceived or achieved if the framework is not global and if support for strong multilateral action is in any way undermined by focusing only on certain categories of countries.’

It is essential that the scope of the new framework is global in order to address the global nature of the challenges we all face. The principle of common-but-differentiated responsibility will enable every country to have obligations and responsibilities whilst reflecting each country’s unique context. Therefore the global framework must be capable of being adapted to ensure relevance to the local context.

WWF believes that this is an opportunity to reflect on the common and dominant practice of development, which is at present based on the concept of limitless economic growth. It is evident that we live on a planet with finite resources and that the model of limitless growth will result in undesirable environmental outcomes and scarcity. Evidence suggests that we have reached the point at which we should question the benefits to society which come from continued economic growth. The concept of measuring quality of life by looking at material living standards is being questioned. More holistic wellbeing measures do not necessarily rise with further economic growth, while rates of depression and social disease may increase. Evidence suggests that shifting attention away from increasing material wealth to the social environment and quality of social relations will be of greater benefit to developed nations, and that equality within country is essential to this.<sup>8 9 10</sup>

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<sup>8</sup> <http://www.equalitytrust.org.uk/docs/bmj-sustainability.pdf>

The framework must be based on global principles of universality, inclusivity and equality. A global framework would enable the world to move beyond the obsolete model of 'North/South' division, and having differentiated responsibilities and obligations for all countries will bring about greater legitimacy for the post 2015 development framework.

#### **11. To what extent should a future framework focus on the poorest and most fragile countries, or also address development objectives relevant in other countries?**

The new framework should retain a focus on poverty eradication, vulnerability and resilience, and fragile and conflict-affected countries, but must also recognise that as countries move out of poverty, the location of people living in poverty will shift from lower income countries to middle income countries.<sup>11</sup> The new framework will need to be flexible enough to respond to poverty as it exists in different and new contexts so should address the enabling conditions for sustained, sustainable and equitable development.

However, the inclusion of development objectives in developed nations will be critical as well - not only for the legitimacy of the post 2015 framework but also to ensure that sustainable consumption and production patterns as drivers of environmental degradation are addressed and enable equitable development outcomes globally.

#### **12. How could a new development agenda involve new actors, including the private sector and emerging donors?**

The private sector has a key role to play in the new development agenda – addressing patterns of consumption and production, for example through educating global audiences, raising awareness, encouraging sustainable consumption, improving efficiency in production patterns, decoupling growth from resource use.

There is a need to address globalisation and global challenges in the future framework; their size and wide-ranging, potential impacts (both positive and negative) at global and national levels; and a need for an element of global coordination and oversight. This in no way negates the important role of all other companies, especially MSMEs, for example in providing jobs and incomes to people, contributing to economic growth, and helping to lift people out of poverty, thereby contributing to 'development'.

The role of the private sector in development has been growing in importance over recent years, for example through public procurement contracts and public-private partnerships, although there is a lack of information and evidence on their real impact. It will be critical that a future development agenda addresses both the positive and negative impacts of private sector actors in the multitude of areas in which it is active as well as responsibilities to engender transparency and accountability. There is a need for improved reporting on the social and environmental impacts of corporate activities and the role of the private sector in furthering human rights obligations of the countries where they operate. While many companies are beginning to accept that sustainable production, using local producers and responsibly sourced raw materials is in their long-term interest, the sustainability factor is yet to be embedded as a norm across all business operations. A new consensus on transparency and sustainability would be a valuable outcome from the post-2015 development agenda.

New or emerging donors should be fully involved in the future development framework in order to ensure it is a truly global framework; their engagement and ownership will be critical. There is much that can be learnt from new and emerging donors on approaches to development, poverty

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<sup>9</sup> <http://www.equalitytrust.org.uk/docs/oishi-kesebir--diener-inequality-and-happiness-psych-science.pdf>

<sup>10</sup> [http://www.bellagioinitiative.org/wp-content/uploads/2012/09/BELLAGIO\\_WELLBEING\\_SPREADS.pdf](http://www.bellagioinitiative.org/wp-content/uploads/2012/09/BELLAGIO_WELLBEING_SPREADS.pdf)

<sup>11</sup> <http://www.ids.ac.uk/files/dmfile/InFocus26-Final2.pdf>



reduction, environmental protection and tackling global challenges, along with solid experience of south-south cooperation. This knowledge will be crucial in the elaboration and implementation of a new framework.

### **13. How could a future framework support improved policy coherence for development (PCD), at global, EU and country levels?**

Policy coherence for development will be critical to the success, sustainability and effectiveness of a future framework given the myriad of non-development policies which impact on development objectives and development outcomes. As stated by the UN System Task Force in their report on post-2015 “to realise the future we want for all, a high degree of policy coherence at the global, regional and sub-national levels will be required”.<sup>12</sup> The same issues and examples of models to improve policy coherence for sustainable development including through strengthened institutional governance have been highlighted by the UN High Level Panel on Global Sustainability ‘*Resilient People, Resilient Planet: A Future Worth Choosing*’.<sup>13</sup>

We support the recommendations on policy coherence for development in the submission of the Beyond 2015 campaign European Task Force.

### **14. How could a new framework improve development financing?**

Existing agreements and commitments in the Monterrey Consensus of Financing for Development and the subsequent Doha Declaration on Finance for Development must be the bases on which future and improved financial arrangements are built. The proliferation of existing funds should be streamlined and harmonised, using coordination platforms if appropriate, to make the fragmented financial landscape more effective, coherent and complementary. Such a move would also reduce transaction costs and free up more resources for development. There is potential to explore innovative sources of finance such as a Financial Transaction Tax and carbon taxes.

There is a need for measures such as improved disclosure practices and transparency in financial reporting to end illicit financial flows and capital flight which result in lost revenues to developing countries. The illicit flows, usually resulting from tax evasion and fraud, are often generated by the exploitation of renewable and non-renewable natural resources, thereby creating additional losses in the form of natural capital and environmental degradation.

Development financing could also be improved through the systematic integration of measurable sustainable development parameters in existing and future international financial institutions to ensure financing decisions and implementation are supporting a transition towards the new framework. Areas where this is particularly appropriate include environmental sustainability, climate resilience, promotion of equality and universal realisation of human rights.

In the medium and longer term, there will be significant benefits in terms of human security, social justice, sustainability and global public goods through international and national resources invested in a new framework which concentrates on sustainable and equitable development – benefits which will outweigh current and future costs.

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<sup>12</sup> Realizing the Future We Want for All, UN System Task Force on the Post-2015 UN Development Agenda Report to the Secretary-General, June 2012

<sup>13</sup> Resilient People, Resilient Planet: A Future Worth Choosing, Report of the UN Secretary-General’s High Level Panel on Global Sustainability, 2012

## D. The potential shape of a future framework

**15. What do you consider to be the "top 3" most important features or elements which should be *included* in or ensured by any future development agenda?**

1. Sustainability, including environmental sustainability and climate change
2. A holistic approach, integrating across sectors and systems (economic, social and environmental) through coherent and coordinated policy approaches
3. Equality of participation and democratic governance, and equity of rights and access to resources

The framework should take a human rights-based approach.

**16. What do you consider to be the "top 3" features or elements which must be *avoided* in any future development agenda?**

1. A framework in which economic development is prioritised over environmental and social outcomes
2. A framework which ignores the costs of environmental degradation and the realities of natural resource constraints or promotes further environmental degradation and exploitation to fuel economic growth
3. A framework which is, or is perceived as, promoting an agenda from the global north which is not supported or endorsed by the global south and/or civil society, and does not respond to the experience and perspectives of people living in poverty

**17. Should it be based on goals, targets and indicators? If any, should goals have an outcome or sector focus? Please give reasons for your answer.**

As indicated in the answer to Q3 above, positive elements of the current MDG framework include the very specific and quantitative goals, targets and indicators in many sectors because these have provided a focus for attention and action by countries and by donors, increased public awareness to some global challenges, and can be reported on in a straightforward and measurable way, ascertaining how and where progress is being made. However, the downside has been that some areas where goals and targets are not quantified (such as environmental sustainability in MDG7) have been easily ignored in the interests of number-based and aggregated reporting or other important development sectors such as access to energy and decent work that are not featured in the MDG framework have been ignored altogether.

Therefore the positive aspects of concrete, measurable and time-bound goals need to be retained. At the same time, the complexities of the issues and their interlinkages need to be recognised which may entail the development of a number of different indicators which better reflect progress towards overall outcomes (i.e. the framework as a whole, rather than only narrower sector-based improvement). Indicators may in that case be qualitative as well as quantitative. For example, indicators to capture the interdependency of social, economic and environmental factors required to achieve food, water and energy security would be more complex than the indicators used in the current MDG framework.

The global framework may include global goals but it is important to recognise specific development challenges at the regional and national level and allow for differentiation of targets and indicators according to the context and nationally-identified needs.

**18. How should implementation of the new framework be resourced?**

There is no one global solution. Implementation of the new framework should be resourced through a mixture of mechanisms and sources, existing and new or innovative. These may include:

- ODA (especially for low income countries including conflict affected and fragile states). The international community has a long standing commitment towards 0.7% GNI.

- South-south and triangular cooperation
- Private donors (foundations, charitable organisations, philanthropic organisations)
- Private sector (see above section on role of private sector and new actors)
- Domestic resource mobilisation including through improved governance of natural resource sectors (fisheries, oil and gas, minerals, timber, commodities)
- Innovative sources of finance such as financial transaction taxes, carbon taxes or other mechanisms which have been identified as feasible and sustainable through the work, for example, of the Leading Group on Innovative Financing for Development.

In particular, governments should phase out all subsidies that undermine sustainable development, particularly those underpinning fossil fuel production, unsustainable agricultural practices and overfishing, taking appropriate ex-ante action to offset any regressive impacts. Savings can be invested into clean and renewable energy with access for all, support for environmentally sound agricultural practices, fisheries management and stock recovery schemes, etc.

Improved policy coherence should look at policies beyond aid and development and ensure they also support global and national sustainable development goals and any new development framework.

Across the board, for all of these mechanisms and sources, the processes of transparency and accountability should be applied in order to ensure that the resources are directed towards international commitments, internationally agreed outcomes and nationally agreed development priorities and so that donors and governments can be held to account by parliaments, civil society and citizens. Equally the commitments and principles of the Paris Declaration, the Accra Agenda for Action and the Busan Partnership for Effective Development are potentially important elements.

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