

Women's Major Group Response to the Secretary-General's Synthesis Report "The Road to Dignity by 2030" 1

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The Women's Major Group presents its analysis and response to the United Nations Secretary-General's Report "The Road to Dignity by 2030: Ending Poverty, Transforming all Lives and Protecting the Planet".

Gender equality and women and girls' human rights and empowerment have been highlighted as a prerequisite for achieving sustainable development throughout the post-2015 process. The Women's Major Group calls for continued strong and global support for gender equality, the full realization of all women's and girls' human rights and empowerment to be a stand-alone goal and addressed as a crosscutting issue.

The Women's Major Group is therefore disappointed to note that the Secretary-General's Synthesis Report lacks ambition toward and a strategy for the transformative and action-oriented agenda we need to achieve a gender equal and human rights-based sustainable development for all. While there are positive elements to the report, the WMG advises against taking the Report as the "starting point" for the intergovernmental negotiations. It constitutes a significant step back from the OWG in many cases and falls far short of the demands of the Women's Major Group.

Our joint response to the Report focuses on the following:

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¹ (advanced unedited version 4 December)

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1. Summary Response

The Secretary-General's Synthesis Report constitutes a key step in the elaboration of the new post-2015 development agenda and its related sustainable development goals and makes some important recommendations for governments to consider in the final elaboration of the agenda. We appreciate its strong recommendations on peaceful societies and financing, and its attempts to begin outlining mechanisms for accountability.

However, we are disappointed that the Secretary-General did not take this opportunity to provide bold leadership to emphasize the structural transformations that are necessary to ensure the success of the next development agenda. We are particularly disappointed that, while the Report pays lip service to gender equality and women's development issues, it neglects the critical importance of gender justice and downplays the critical importance of gender equality, and women's and girl's human rights and empowerment, to achieving sustainable development and the range of goals agreed in the Open Working Group.

The Secretary-General has endorsed the 17 sustainable development goals (SDGs) and 169 targets proposed by the Open Working Group (OWG) as the basis for the post-2015 framework. We understand that, therefore, his focus has been on the parts that were not yet addressed in the SDGs, namely the monitoring, reporting, accountability, indicator setting, the financing and other means of implementation for the Global Partnership. However, we are alarmed by the proposed "essential elements," which obscure several priorities included in the SDGs. When combined with his analysis of what should be addressed under those elements, the Secretary-General presents a weaker set of recommendations than the SDGs. We call on the Secretary-General and the General Assembly to refrain from arbitrary reductions or "simplifications" to the SDGs. In the post-2015 process to come, countries should only commit to further strengthening of the proposed goals and targets, and ensure the sustainable development goals are accompanied by a forward-looking and uncompromising narrative that puts human rights, gender equality, justice and accountability at its core.

The analysis that follows highlights strengths of the Report, but it also highlights gaps that need to be considered and prioritised by states during forthcoming intergovernmental negotiations.

2. Essential Elements

The Report suggests six essential "elements": People, Planet, Partnership, Justice, Prosperity, and Dignity, in what appears to be an effort to develop a narrative to communicate the post-2015 agenda to the public. The WMG is deeply concerned that the six proposed elements undermine and downplay the carefully-negotiated Sustainable Development Goals (SDGs) proposed by the Open Working Group (OWG).

While gender equality is included to a limited extent within these categories, this presentation deemphasizes the critical importance of gender equality and women's human rights in the framing and implementation of the agenda. In addition, this framing under six elements makes invisible some goals, such as the goal of eliminating inequalities within and between countries, an essential requirement for achieving the post-2015 development agenda. The framing obscures other important goals, such as ending hunger, ensuring healthy lives for all, quality education and lifelong learning, equitable water and sanitation, protecting our future through protecting our ecosystems, biodiversity, forests, soils, oceans, seas, air, and natural habitats, and ensuring sustainable sources of energy and decent work in a just, socially sound and sustainable economic system.

We call on member states to reject this consolidation of goals and targets into the six elements and ensure the goals and targets proposed by the Open Working Group are fully preserved and strengthened moving forward.

3. Gender Equality and Women and Girls' Human Rights and Empowerment

If this is to be the "century of women" (para 51), then the United Nations, Member States and Civil Society will need a guiding document that consistently and clearly prioritizes and mainstreams gender equality and the realization of women and girls' human rights across the agenda and in all proposed solutions. If "we will not realize our full potential if half of humanity continues to be held back" (para 51) and we know that "addressing gender inequality and realizing women's rights remains a key challenge in all regions of the world" (para 68), then we need bold and ambitious solutions that rise to addressing this challenge. Unfortunately, the Secretary-General's Synthesis Report offers a weak and incomplete response to the multiple forms of discrimination and violence that women of all ages face.

Stand-alone goal to reduce structural barriers to gender equality

Throughout the Post-2015 process it has been widely recognised that gender equality and women's human rights should be a central ambition, and that the structural barriers to achieving this should be specifically addressed, through a stand-alone goal addressing women and girls of all ages and in all their diversity as well as addressing the specific needs of women and girls across the development framework. The draft SDGs proposed by the Open Working Group go some way toward this end, however, they could still stand to be strengthened in some key ways. Achieving this will require strengthening, enacting and implementing legal, policy, administrative and other measures in many cases, along with proper means of implementation. It will also require indicators to measure the change over time.

Inclusion is not enough

As already noted, we are concerned that the one 'essential element' with a specific emphasis on women, namely "People: to ensure healthy lives, knowledge, and the inclusion of women and children," is a considerable step down from the OWG commitment to a stand-alone goal to "achieve gender equality and empower all women and girls", to which we would add a further emphasis on realisation of women's human rights. "Inclusion" is not transformational. It is an important, but not sufficient, means to the end goal that is gender equality and the full realization of women's human rights. To achieve the transformation needed to not only end discrimination and violence against women, but also to guarantee gender justice and long-term sustainable development, we require strategies that focus on increasing women's, young women's and girls' agency and autonomy. Overall, it is not clear how reframing the SDGs around "essential elements" will affect the almost universal commitment to a standalone goal on gender equality, and we strongly caution against any framing that diminishes its centrality for sustainable development.

Unique needs of young women, adolescent girls and the girl-child

Throughout the Synthesis Report "women and children" (para 69 for example) are linguistically lumped together. Such an approach is highly problematic, in that it fails to recognize that distinct strategies are needed to address gender inequalities and women's human rights, and to meet the specific needs of children and girls. Further, this framing and the use of the terms "youth" and "adolescents," renders young women, adolescent girls and the girl-child invisible and fails to recognise their particular vulnerability to human rights violations.

Despite a significant increase in global attention and commitment to young women, adolescent girls and the girl-child, including recommendations in the final <u>Open Working Group (OWG)</u> document, the Report has missed the opportunity to recognize their unique needs and rights, and to reaffirm previous explicit and hard-fought references in other texts. Where adolescents and young people are mentioned in the Report, the emphasis is on inclusion, education, or employment -- which are indeed critical priorities, but only part of a comprehensive, youth-relevant agenda. If we are to "leave no one behind," then we must pay special attention to young women, adolescent girls and the girl-child, who are often the hardest to reach and the last to benefit from development interventions.

Redistribution of Unpaid Domestic and Care Work. The Right to Land. Addressing Violence.

The macro economic root to gender inequalities lies in the sexual division of labour. Derived from this, a pending agenda is to acknowledge the unfair burden of work that women undertake in the private and public spheres. To recognize, value, reduce and redistribute the unpaid and domestic work was one of the most emphatic demands of the WMG. However, the Report omits other key elements that are essential for gender equality and which were more comprehensively addressed in the SDGs. These include the need to reduce and redistribute women's unpaid domestic and care work through a coresponsible engagement between the State, private sector, communities, households and families, women and men. Another element of utmost importance is to ensure women's full and effective participation in decision-making and equal opportunities for leadership. These are critical issues that must be addressed in the post-2015 development agenda.

The Report does recognize the importance of equal access to health and financial services, as well as the importance of women's rights to own land and other key assets (para 69). However, while we welcome the inclusion of rights to secure access to land for women and girls, the formulation of the language on land in the document is weaker than the OWG Outcome Document, as it does not address nor reflect the negative impact of inheritance, succession, customary and/or family laws and marriage-related practices on women's right to land. Moreover, the WMG has called for women to have equal access to land, as well as indicators that measure how much land is accessible and controlled by women and men over time. The ability to track land control and land-grabbing, and how much land is available to small land-owners needs to be included in the post-2015 development agenda.

We appreciate the Report's emphasis on ensuring "zero tolerance of violence against or exploitation of women and girls" (para 69); however, this is a step back from the OWG document, which calls for the elimination of all forms of violence against women. We also appreciate the recognition of the urgent need to end child, early, and forced marriage (para 78) under the element focused on justice. Although child, early and forced marriage is an issue of justice, we are concerned that delinking it from the goal to ensure gender equality and women's empowerment may prompt strategies narrowly focused on the enactment and enforcement of laws, rather than also addressing the deep-seated gender discrimination

and resulting inequalities that drive the practice. We are also concerned about the omission of the need to eliminate female genital mutilation and other harmful practices.

Finally, the Report lacks a wider analysis of the structural and underlying root causes and social norms that influence and perpetuate gender inequality, which makes it difficult to see how the isolated initiatives it does propose can succeed or deliver the gender-transformative agenda that is required for half of humanity to no longer be held back. In the final post-2015 development agenda, governments can and must do far better on gender equality and women's and girls' human rights.

4. Sexual and Reproductive Health and Rights

Throughout the OWG process, a majority of member states clearly and consistently called for strong commitments to guarantee sexual and reproductive health and rights for all. The draft SDGs included two specific targets: "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" (5.6) and "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" (3.7).

While the Secretary-General's Report does contain an important reference to the need to "realize women's reproductive health and rights," it falls well short of fully guaranteeing sexual and reproductive health and rights (SRHR) for all. Member states must address this gap by including reference to the full realization of sexual rights, in addition to sexual health and the importance of universal access to sexual and reproductive health services, information and education, both of which were included by the OWG and are critical components of ensuring healthy lives. It is essential to make explicit reference to adolescents and young people's sexual and reproductive health and rights, as they are a group with specific sexual and reproductive health needs and experience unique violations of their rights.

While we appreciate the inclusion of HIV within the section on health coverage and access to medicines in the Report, alarmingly absent is a direct focus on people living with HIV. It is essential that the post-2015 development agenda build upon the current gains of the MDGs and continue a strong and direct focus on HIV as a serious and deadly health problem by ensuring universal access to prevention, treatment, care and support and addressing violations of the rights of people living with HIV, particularly women.

While the Report acknowledges the "visionary outcomes of the global conferences of the 1990s" (para 26), it is disappointing that the Report steps back from the commitments made by governments in Cairo, Beijing and their review processes on these issues. Member States have consistently affirmed their support for the ICPD Beyond 2014, as demonstrated by their calls for the ICPD agenda to be integrated in the post-2015 development framework at the 47th Session of the Commission on Population and Development in April 2014 and the United Nations General Assembly Special Session on the ICPD in September 2014.

It is imperative that the Report's recommendations on "women's reproductive health and rights" are not taken as the "starting point" for the intergovernmental negotiations. It constitutes a significant step back from the OWG and falls far short of the demands of the Women's Major Group.

5. Education

The Synthesis Report refers rightly to the need to invest in the education of youth and adolescents, integrating their needs, rights to choice and their voices in the new agenda. However, it misses references to the girl-child, adult, elder and indigenous women and their need to have equitable access to inclusive and quality education and lifelong learning. This is critical for enabling them to acquire knowledge, skills and competencies to achieve their full potential and participate positively in society and in the world of work.

The framework needs to recognise the complex, intersecting links between barriers to education, and gender, poverty, violence, and equality in wider society in order to ensure that millions of the most marginalised girls, and boys, can access and successfully complete a full cycle of quality education. Teachers are an important component, and the post-2015 agenda will need to ensure strong support for adequate pre-service training and continued professional development, to enable teachers to address gender and stereotyping in educational tools and materials. Governments must also increase their efforts to recruit more teachers, especially women teachers in some rural areas, to make up the chronic shortage in teachers if the right to education is truly to be met for all.

The Report makes no mention of comprehensive sexuality education, which is essential for enabling adolescents and young people to make informed choices about their health and lives, negotiate healthy, non-violent and gender equal relationships, understand their rights, challenge discriminatory gender norms and resist child, early and forced marriage. Another gap is providing teachers and popular educators with the means to effectively deliver comprehensive sexuality education and ensure a safe learning environment for girls without discrimination and sexual harassment. Education for global citizenship, human rights and sustainable development is also missing in the Report.

6. Inequalities

In the Synthesis Report, the issue of inequality is largely addressed under the element of Dignity – to end poverty and inequality. We welcome the emphasis of the Report in terms of inequalities among a wide range of social groups, and we particularly welcome the reference of ensuring prior and informed consent of indigenous peoples on development decisions. We welcome, as well, the recognition that an enabling environment and rule of law is necessary for the meaningful engagement of lesbian, gay, bisexual and transgender groups (para 78), and we further call for the recognition of human rights of intersex people. However, the Report missed an opportunity to go beyond engagement to call for full respect for the human rights of people with diverse sexual orientation, gender identities and expressions, as part of the elimination of all sexual and gender based discrimination and violence.

Despite advances, the section lacks the requisite emphasis and analysis of gross inequalities of wealth, power and resources between countries and within countries. While the Report has specifically stated that income inequality is one of the most visible aspects of inequality and is a challenge that the whole world must address, we have consistently argued that income inequality is not a sufficient indicator of inequitable development. We have advocated for a wealth distribution indicator (using for example the Palma ratio – defined as the ratio of the richest 10% of the population's share of gross national income

divided by the poorest 40% share), progressive taxation, and redistributive financial policies. Moreover, ability to access land, water and other natural resources is increasingly recognised as strongly correlated to poverty, and as a much a more relevant indicator of poverty than dollars per day.

The Report incorporates some good recommendations on the issues of financing, taxation, and reform of global trade frameworks in the later section of means of implementation and financing. However, we urge that those recommendations should also be articulated in the section on Dignity as part of the frame for the negotiated goals and targets.

7. Decent Work and a Living Wage

We are alarmed to see the Synthesis Report dilute the commitment to the decent work agenda through the reference only to decent jobs. Decent work provides a broader framework of far more relevance to countries of the economic south, is a recognised international standard and was used consistently in the OWG negotiations, as well being clearly articulated in Goal 8 of the SDGs.

According to the International Labor Organisation, the decent work agenda should have four strategic objectives, with gender equality as a cross-cutting objective. These objectives are: creating jobs (generating opportunities for investment, entrepreneurship, skills development, job creation and sustainable livelihoods); guaranteeing rights at work (including workers' representation and participation); extending social protection (guaranteeing a minimum living wage, safe working conditions, and essential social security to all in need); and promoting social dialogue (through workers' and employers' organizations' effective participation).²

The Report focuses on access to employment but does not refer to the essential elements of rights at work or social dialogue. A commitment to human rights at work should also address the right to equal pay for work of equal value, maternity and parental rights, employment security and living wages, sustainable livelihoods, and environmental concerns, amongst many others.

On the positive side, we strongly commend the reference to a living wage in the Report. A living wage is a necessary element to reduce inequality. It should be institutionalized in order to support the ability of family to live with dignity, particularly with respect to workers in the informal sector, women workers, domestic workers and migrant workers.

8. Environment

We regret the fact that the Secretary-General's Report does not reflect the ongoing positive developments at the UN during the last years, which have led to the recognition of the human right to a healthy environment, specifically the human right to water and sanitation, to food and to a toxic free environment, all of which support achieving gender equality.

² See 2008 ILO Declaration on Social Justice for a Fair Globalization: http://www.ilo.org/wcmsp5/groups/public/@dgreports/@cabinet/documents/publication/wcms_099766.pdf

We welcome the Report's recognition of the need to integrate the social, economic and environmental dimensions across the new agenda, and the articulation that "Tackling climate change and fostering sustainable development agendas are two mutually enforcing sides of the same coin" (para 49). In paragraphs 75 and 76 dedicated to the environmental dimension, the Report adds important new terminology and concepts not seen in the SDGs, "climate justice" and "decoupling economic growth from environmental degradation", and in paragraph 35 the Report references the concept of guiding "humanity to live in harmony with the planet's fragile ecosystems". Furthermore, the Report embraces the concept of planetary boundaries (para 75), which unfortunately, several countries opposed during the OWG. We also appreciate the recognition that developing countries face barriers due to unsustainable and unfair trade, investment and finance modes (para 95) and that national budgets should be aligned with national SDG strategies (para 101).

While recommendations that member states "adopt policies for mandatory Economic Environmental and Social governance reporting (EESG)" by private companies, and make "regulatory changes" to align investor incentives with SDGs as well as to guiding UN environmental, human rights and labour standards show a recognition of the need to move toward more accountability in terms of environmental impacts, we remain concerned about the Secretary-General's promotion of public-private partnerships given the overall lack of accountability and regulation of PPPs.

We remain opposed to the use of public funds to give to private investors (blending finance, para 108), as a way to give the private investors an incentive to behave responsibly. We firmly believe this is a matter of binding regulation, not of financial incentives – investors already receive many tax breaks. The only area where we see the need of blending would be in the case of investments that first and foremost aim at poverty elimination, gender equality, human rights and environmental restoration, and which can therefore not "compete" with other investments. It could be used to ensure that the much needed investments in safe and sustainable energy projects are made at household and community level - from which women in particular will benefit foremost – instead of investments only in large-scale energy ventures.

We appreciate the recognition that good practices of regional multilateral environmental monitoring and accountability mechanisms exist, including the African Peer Review Mechanism, the Asian-Pacific Forum on Sustainable Development and the UNECE Environmental Performance Review. However, we miss the recognition that these are only a beginning, and miss a call for more ambitious environmental accountability mechanisms to be the basis, such as the Espoo Convention (Convention on Environmental Impact Assessment in a Transboundary Context) and the Aarhus Convention, to name a few.

9. Climate Change

The Secretary-General's Synthesis Report has rightly focused on climate change as a central issue. We welcome the specific reference to climate justice (para 75) and the inclusion of common but differentiated responsibilities (CBDR para 53), and the need to take actions towards sustainable consumption and production to address climate change (para 75). However, given the gravity of the climate crisis, the narrative on climate change should go beyond a principle to address the drivers of climate change and its consequences (para 65). It should specifically articulate the need for system change, which requires commitment to a radical and urgent transition and transformation from maximized profit-growth economies to resilient and people-centered economic models that are just, equitable, gender-responsive and locally driven.

Many civil society organizations and Small Island Developing States (SIDS) have argued that the target to limit global warming below 2 degrees Celsius - which was referred to in the SG Synthesis Report - is outdated. Both the post-2015 agenda and a comprehensive, ambitious and binding new climate agreement in 2015 should have coherence and reinforce one another. The new climate agreement, supported in the Report, must aim to limit global warming to 1.5 degrees Celsius or less above preindustrial levels if we want to survive the worst impacts of climate change, and thus the post-2015 agenda should support the achievement of that goal. The plight of developing countries (particularly LDCs and SIDS) should be a priority in the post-2015 agenda and the new climate agreement, while developed countries must recognise their obligation to support adaptation measures for developing countries through finance, technology transfer, capacity building and the removal of patent and intellectual property restrictions. In fact, the support should go beyond adaptation to loss and damage. We regret that the report does not take the opportunity to address the problem of market based climate initiatives: mitigation measures should promote a non-fossil fuel and safe transition for clean and sound modes of consumption and production, and not include mechanisms that have not proven to reduce emissions, including carbon capture and storage (CCS), REDD+ and "climate smart" agriculture among others.

We note that the SG Synthesis Report makes several references to environmental stewardship, but it will only be meaningful when traditional knowledge and practices of indigenous and rural women are retained, upscaled and promoted; food sovereignty is institutionalised in laws and policies; and decision-making processes at all levels are led by those most affected by the impacts of climate change and environmental degradation, particularly women. Women of all ages, with their efficient knowledge of maintenance practices, are essential to the protection of bio-diversity. In the context of climate change, they are the real agents of change.

10. Peaceful Societies

We welcome the reaffirmation of the importance of ensuring peace and realizing the UN charter's commitment to saving succeeding generations from the scourge of war, and of the need for particular attention to countries in situations of fragility and conflict, and that peace is a gap in the MDGs. We welcome the attention to gendered protection and relief and recovery issues including early, child and forced marriage and internally displaced people, and to the issue of meaningful engagement of civil society and advocates reflecting the voices of women; and the recognition that large military spending reduces resources available for public goods.

However, overall, the consideration of peace and conflict in the Report is far from transformative. There is no recognition of connections between militarism and gender inequality and violence, despite the fact that militarism is intricately connected to sexual and gender inequality and violence. The standards used in the Report are regressive in relation to existing international commitments. It is critical to address the major gap in the MDGs on peace by promoting a violence prevention approach. It will require a move away from 'business as usual' that promotes degenerative development and violence. This must encompass, as well, women's human rights including in situations of conflict, bearing in mind the differentiated problems they face across the lifespan.

We urge member states to ensure that discussions of justice and peaceful and stable societies build on (rather than go back from) existing agreements, and have a strong holistic approach reflecting all four pillars of the Women Peace and Security agenda -participation, protection, prevention, relief and

recovery (UNSCR 1325, including subsequent resolutions: 1820, 1888, 1889, 1960, 2106,2122, 2185). In the Report, participation is limited to "reflecting" women's voices, but it is of utmost importance to ensure women's greater participation in decision making at all levels and as active agents in peace-building, peacekeeping, conflict resolution, reconstruction and in the delivery of justice (in accordance to Beijing Area E, CEDAW General Recommendation 30, RESOLUTION 68-181 on Women Human Rights defenders and the Women Peace and Security Agenda, and UNSCR 1325). In addition, we also note with concern that the financing discussions go backwards from existing commitments: agreements in Beijing Area E and Agenda 21 exclude military financing as an innovative financing mechanism.

There is also no recognition of small arms and light weapons (illicit financial flows are noted, but not weapon flows). We therefore urge the member states to: ensure gender issues are integrated into all security sector reform processes, including by planning for gender expertise and increased percentage of women employed in all levels of decision making in national military, police and security institutions; ensure strong financing that builds on existing commitments, including by reducing military spending and redirecting to gender equitable social spending; ensure strong monitoring and implementation, including by linking SDG reviews to existing human rights, disarmament, and Women Peace and Security agenda reporting such as CEDAW, the Human Rights Council UPRs, WPS global reviews, Beijing reviews, and Arms Trade Treaty and Program of Action to Prevent, Combat and Eradicate the Illicit Trade in Small Arms and Light Weapons in All Its Aspects; further adoption and implementation of the Resolution on Women Human Rights Defenders, to connect the criminalization and violence faced by them when challenging a myriad of human rights issues, since they carry out their work in context of generalized violence where the space for civil society participation is constantly narrowed. True transformation in a true sustainable development requires demilitarization, disarmament, and an integrated approach that promotes women's human security and women's human rights over militarized state security.

11. Financing and Means of Implementation

The WMG has consistently advocated for the need to urgently address the asymmetrical international economic order that has historically stripped developing countries of their resources and limited their domestic policy space to implement development and human-rights-oriented decisions. This is apparent in the functioning of international trade, capital markets, and international financial institutions and agencies that favour developed countries. In general, the Synthesis Report provides stronger and more equitable elements than both the OWG and ICESDF report, but it has not moved away from the neoliberal framework based on economic growth. This is why the WMG still considers that there is a need to continue advocating for a shift in the development economic paradigm, which is a major missing component in the Report.

We welcome paragraph 95, and the recognition of the need for urgent action "to correct the inequities [of] the international system to the disadvantage of developing countries", to create "a more equitable multilateral trading system", to have "fair representation of emerging and developing countries in international financial and economic decision making, better regulation...in the international financial and monetary system, and sustainable debt solutions", as well as the need to "remedy the policy incoherence between current modes of international governance in matters of trade, finance, and investments... and norms and standards for labour, the environment, human rights, equality and sustainability. These should act as basic principles for the negotiations and implementation of the Post-2015 Development Agenda.

We welcome the specific call for developed countries to meet the 0.7% target and agree to concrete timetables to meet ODA commitments, and also to ensure that the proportion of ODA going to LDCs does not decline but is increased, better targeted, more efficient, more transparent and leverages additional resources (para 98). However, we regret that the Report does not explicitly prohibit the attachment of harmful conditionalities to ODA and other forms of financing by international financial institutions.

We are pleased to see that Report highlights the need to predicate private sector involvement on social/environmental accountability, and has taken up our call to ensure investment policies are in line with international standards on business and human rights, core labour standards of the ILO, and the United Nations environmental standards (paras 104-105). We find that Para 105 is bolder than anything in the OWG, SDGs or ICESDF. However, it is alarming that the Report still emphasises the need for urgent action to "mobilise, redirect and unlock the transformative power of trillions of dollars of private resources to deliver on sustainable development objectives" including foreign direct investment (FDI) in sectors such as sustainable energy, infrastructure and transportation (para 92). Again, governments are encouraged to provide incentive structures to attract investments. This could further justify the liberalization of investment in land and resources, promoting large-scale land purchases or leases, escalating land grabbing and violence, and further impoverishing and eroding human rights and dignity of people, especially rural and indigenous women. The elevated role of the private sector in development cooperation undermines the principle of international solidarity and a global partnership for development, and also further strengthens the dominance and corporate interest in the formulation of policies and operation of global markets.

We reiterate our position (stated in response to ICESDF Report) on the need to fundamentally reexamine the role, accountability and governance of International Financial Institutions. We regret that the Synthesis Report instead only recommends that IFIs "consider establishing a process to examine the role, scale and functioning of multilateral and regional development finance institutions to make them more responsive to the sustainable development agenda." This call is weak, considering the historical harmful role, policies and practices of IFIs – particularly in developing countries.

We support the call to consider establishing an intergovernmental committee on tax cooperation under UN auspices. This was a critical suggestion in the earlier discussion in ICESDF that was unfortunately dropped in the final Report. We also appreciate the strong encouragement to implement tax reforms, including financial transaction taxes, which is necessary for improving domestic resource mobilization for sustainable development. However, key recommendations from civil society for global corporate taxation and taxation on harmful industries are not recognized in the Report. Recommendations still fall short of addressing the redistribution of wealth and full realization of human rights.

Finally, the Report missed the opportunity to emphasize the importance of adequate, sustained and unconditional financing and support for women's organizations and movements and women human rights defenders. Even in times of austerity and fiscal constraints, adequate public international and domestic resources to fund gender-sensitive sustainable development can and should be generated.

12. Technology

We welcome the important recognition that too much funding goes to military spending and comparatively less to research and development for public goods and that public funds often subsidize private sector research that end up with products under licensing and patents that are disadvantageous

to the public (para 119). The recognition of the need to phase out unsustainable technologies, the importance of fair pricing of new technologies, and the need to support the expansion of domestic innovations and development of endogenous technological solutions (paras 120-121), are commendable.

However, we find the Secretary-General's recommendations inadequate as they do not recognize the fundamental issues in technology, innovation and change. The proposed global partnership on research, development, demonstration and diffusion (RDD&D) of new technologies will only "facilitate access to the benefits of technology for all" if it promotes the need for multi-stakeholder and solution-driven governance of technology and innovation that includes assessment and monitoring of how new technologies actually affect peoples' lives and the environment. The world needs a multilateral mechanism to help, in particular, developing countries to identify unsustainable technologies and to protect their citizens from unwanted impacts and adverse consequences of technologies. When the negative effects of a technology have become too important to ignore, as with asbestos, nuclear pollution or fracking, it is often too late to undo the harm done, or to get the polluter to pay for the damage done. Technology assessment is indispensable in scaling up technology cooperation and sharing, strengthening knowledge and innovation capacities, and in attaining substantial progress in technology development, transfer and dissemination of clean, safe and socially and environmentally sound technologies in developing countries in the context of sustainable development.

We are also greatly disappointed that the Report does not address the problem of investor protection legislation, which protects investors and technology developers more strongly than human wellbeing, public health and national sovereignty. The Secretary-General missed the opportunity to directly address the infringement on national regulatory sovereignty that was signaled by the negotiation of a number of large trade and investment agreements, including the highly coercive and oppressive impact of investor dispute settlement agreements.

13. Accountability & Monitoring

The Secretary-General's Synthesis Report for the first time lays out a framework for accountability for the post-2015 agenda, which is a key step towards ensuring that states live up to their development commitments. The Report importantly calls for global thematic reviews and emphasizes the need to integrate existing mechanisms, including human rights treaty body reviews, into the process. Furthermore, the Report calls for a review of the "global partnership" where both recipient and donor countries are monitored on their commitments (para 149).

However, the Report is a missed opportunity to encourage member states to commit to a strong accountability mechanism, and thus ensure that the post-2015 agenda will engage all levels of government, stakeholders and partners in achieving its implementation. Instead, the proposed accountability framework does not fully reflect the people-centered and human rights-based approach to development emphasized elsewhere in the Report, falling short in several ways:

The Report fails to concretely propose potentially novel structures of people-centered, participatory accountability, including by failing to promote a key role for women and women's rights organizations, as well as Major Groups, other stakeholders and civil society at large. It relies instead on existing institutions—many of which have proven ineffective at ensuring this participation—without exploring how to build the capacity of existing institutions to ensure effective, open, participatory accountability.

The Report's call for a global mechanism of "knowledge sharing" and voluntary review does not serve the purpose of accountability. The Report should have instead called for a mandatory, universal global accountability mechanism, with a number of criteria to ensure qualitative and participatory monitoring. This global mechanism would both encourage countries to share best practices while calling out states for lack of progress, with mechanisms for the participation of women and civil society at large.

The Report does not place sufficient emphasis on strong justice systems that can provide remedy and redress for individuals when their rights are violated in conjunction with development and development cooperation. It also does not explore how regional or international bodies can hold private actors accountable to the post-2015 agenda, including through a binding corporate accountability mechanism.

Although the Report emphasizes the need to ensure national ownership over the SDGs and over accountability, it does not explore how to create this ownership. It mentions National Sustainable Development (Financing) Strategies but does not call on states to develop - in consultation with the public, including women and members of marginalized groups and civil society - national plans for implementation, including national targets and indicators, which are reviewed regionally and internationally for compliance with the universal agenda.

14. Human Rights

In conclusion, the WMG focuses here on human rights in the Secretary-General's Synthesis Report, which calls on states to ensure that development is aligned with human rights obligations and commitments. However, the Secretary-General fails to carry this rhetoric into his proposals for the post-2015 agenda, by using the language of human rights inconsistently, and missing an opportunity to illustrate how these previously-agreed, clear-cut, and well-defined human rights obligations carry over into development.

Instead of identifying how human rights standards support and build on the goals and targets identified by the OWG, the Secretary-General proposes an entirely new framework based on Six Elements. This approach is not based on human rights obligations and commitments and, in fact, may diminish human rights standards. For instance, concerning gender equality - which is addressed under the "People" element in the Report —the Secretary-General only provides a short list of manifestations of gender inequalities, rather than using the human rights-grounded substantive equality framework to identify the root causes of gender inequalities, including intersectional discrimination, and to address them. These Six Elements do not reflect the human rights-based, transformative approach to development that states, civil society, and individuals have consistently called for in this process.

While the Report goes further than the Open Working Group and the Intergovernmental Committee of Experts on Sustainable Development Financing in areas such as finance, accountability, peace and climate justice, it has numerous shortcomings. We recommend the Synthesis Report be considered only as one resource, among others, as negotiations on the post-2015 development agenda enter their final stage. We urge Member States to maintain a focus on human rights and environmental sustainability to ensure that all persons, of all ages, gender identities, sexual orientations, ethnicities, abilities and geographic location, are able to realise their rights and achieve equality and well-being on a healthy planet.