

DNG Doha NGO Group on Financing for Development

ANND, NGO Committee on FfD, CIDSE , New Rules for Global Finance Coalition, EURODAD, AFRODAD, Third World Network, Social Watch - Third World Institute, LATINDADD, UBUNTU Forum, ITUC, Women's Working Group on Financing for Development, AWEPON

OUTCOME OF THE CIVIL SOCIETY FORUM

DOHA, QATAR NOVEMBER 25-27, 2008

CIVIL SOCIETY DECLARATION

Preamble

We, the members of more than 250 civil society organizations and networks from around the world gathered before the official Review Conference on Financing for Development in Doha, Qatar, 25 – 27 November 2008 under the theme “Investing in people centered development”. We reviewed the implementation of the Monterrey Consensus and discussed pressing new challenges and debated possibilities for innovative financing. The Monterrey conference emerged out of a financial crisis in Asia and Latin America in the 1990s. But it was also guided by a perceived crisis in development: the need to examine the shortfall in resources required for countries to achieve international agreed development goals including Millennium Development Goals (MDGs) and to cut the number of people living in extreme poverty by half by 2015, improve social conditions such as health and education, employment, raise living standards, support gender equality and women's empowerment, and protect the environment.

Today the world is consumed by an urgent series of crises: energy, food, climate, and finance that not only threaten the realization of the MDGs and the lives and livelihoods of hundreds of millions of people, in the North and the South, but also the stability of the world's economies. The Northern governments and financial system are responsible for the current crises, but the costs and the impacts are paid for by the entire world, and by the poorest countries in particular. According to the Food and Agriculture Organization \$30 billion are required every year to eradicate poverty. Trade negotiations have reached a stalemate. Persistent gender inequalities reflect and are related to all these structural imbalances in the global economic system; thus it is urgent to include a gender perspective into all policies, at all levels and sectors, as well most Northern countries are falling far short of meeting their aid commitments. Overcoming these crises requires decisive action and leadership from the global community. To date however, such leadership has been sorely missing.

Besides, the dramatic effects of the current crises, in recent years the world has witnessed a substantial and growing transfer of capital from the global South to the North. Conservative estimates indicate that between \$500 – 800 billion leaves Southern countries every year through capital flight. The major component of such illicit capital flows is due to tax evasion by multinational corporations operating in Southern countries and is facilitated by tax havens. Moreover, Southern countries continue to send most of their resources to the North in the form of debt servicing and exports. Taking into account

all the financial mechanisms, there is a net capital flow of hundreds of billions of dollars per year going from the South to the North. This is a scandalous “reverse welfare” in which the poorest countries are financing the richest.

The swift and massive response of governments of the richest countries to bail out banks and private financial institutions with more than three trillion US dollars of public guarantees and funds stands in stark contrast to their failure to respond decisively to the unabated crisis of poverty, and marginalization that has afflicted the majority of peoples in the world. According to the World Bank, to cut by 2/3 the child mortality in the poorest countries, some 20 – 25 additional billion dollars per year are needed. The International Labor Organization (ILO) estimates that the current crisis will result in the loss of 20 million jobs by the end of 2009; another 100 million people will be pushed into the informal economy on top of the existing 200 million unemployed and 1.3 billion underemployed workers. As every minute a woman is dying because of complications in pregnancy and birth, we call for an increase in funds to fight the persistent high mortality rates. To guarantee basic instruction to all the children in the world, between 10 and 30 billion dollars per year is required. So far the international community has proven incapable of raising such sums, which are in the range of a few percentage points of the enormous capital dished out to save financial institutions. Moreover, twelve years of debt relief initiatives have generated only slightly more than 100 billion dollars in debts cancelled. Working people, particularly, women are being forced to pay the bill for a system founded on the concentration of wealth and economic control in the hands of a few and the continuing and deepening impoverishment of the majority. The commitments made by the G-20 government leaders two weeks ago in Washington to strengthen regulation and oversight will not be sufficient.

We are deeply concerned to see the G-20 process give a central role to failed global financial and trade institutions such as the IMF, World Bank and the WTO. These institutions in the last 30 years have pushed for increased capital flows, market liberalization and eroded national policy space violating national sovereignty. They are among the major institutions responsible for the current situation, have no legitimacy and no credibility to play such a role in the reform of the international financial system, let alone to start a self-reform process. Trade liberalization, of the kind pursued under the Doha Round, has contributed to increased vulnerability of developing countries in key areas. These include unemployment, downward pressure on workers’ conditions and rights, the reduction of access to key public services and the threat to food sovereignty.

We demand global economic structures and policies that put peoples’ rights first, that respect and promote human rights and social and environmental justice, that ensure decent work opportunities which are based on employment opportunities, respect for labor rights, social protection, social dialogue, sustainable livelihoods taking into account the care economy largely dependent on women as well as essential services such as health, education, housing, water and clean energy. People need to have greater control over resources and the decisions that affect their lives.

We observe that instead of engaging in a high level comprehensive debate on financing for development, most countries from the North are reportedly not sending their head of

state and the absence of the Heads of the IMF and the World Bank to attend this conference reveals their disregard for an inclusive development discourse.

Global key issues

Exchanged views on some development trends on:

Foreign Direct Investment (FDI)

Foreign direct investment in its current format has failed to address the social development dimension as well as enhance technology transfer from the rich to the poor countries. In this regard deliberate attempts must be made to institute a holistic approach to foreign direct investment that includes among others, the social development aspects, sustainable technology transfer and elimination of tax havens that deny poor countries much needed financial resources for development. The history of FDI has shown that its involvement in natural resources has been highly disruptive. As such, investment in natural resources should respect national sovereignty, the environment and guarantee the right to prior and informed consent by affected communities including indigenous peoples. FDI should follow environmentally and socially sustainable production systems, and align its operations with national and local economies.

Appropriate regulatory frameworks should be put in place to ensure corporate accountability, including the ILO Declaration on Multinational Enterprises and social policy. Measures should be developed at international level to align business activities with observance of human and workers' rights, in particular in the areas concerning the state duty to protect and promote human rights, the corporate responsibility to respect human rights, and the need for access to effective remedies for victims, including through judicial mechanisms.

Bilateral investment and free trade agreements should be discussed with all relevant stakeholders, notably national parliaments, social partners and civil society ensuring democratic ownership. Such agreements that do not promote development and decent work should be reversed or not concluded.

The drive to improve productivity and competitiveness, particularly through outsourcing, subcontracting and value chains, should not be pursued at the cost of workers' rights, working conditions and wages, but should be based on the social and environmental imperatives of sustainable development.

Instruments promoting foreign trade such as export credit and investment guarantees should be made conditional on compliance of multi-national corporations with environmental, social and human rights standards, and binding transparency criteria. Governments should simultaneously make use of them to actively support technology transfer to the South in particular structurally weak regions and to development enhancing endeavours, such as addressing climate change. Further, there is a need to create effective regulation of capital flows and utilization of FDI to support social

development goals, including ensuring that FDI creates decent employment and appropriate skills training.

Domestic resource mobilization

In order to achieve the international development goals and overcome dependence on external lenders, whether governments, banks or the International Finance Institutions, the countries of the South need to substantially increase revenue from national resources, and channel these resources towards meeting the needs of the people living in poverty. The Monterrey Consensus had highlighted domestic resource mobilization both public and private as essential for sustaining productive investment and increasing human capacities. The domestic policy tools that can inform this process include fiscal reform, as well as fiscal and monetary instruments to moderate economic downturns and protect at risk economic sectors and populations from negative impacts.

The just allocation of domestic resources toward gender equality is critical to achieving MDG3 and signals a country's commitment to gender equality through investments of their own resources. National development planning needs to enhance the participation of women and actively take into account their concerns. To this end, national women's, youth and civil society organisations especially at the grassroots level should be included in the process of planning, programming, managing, monitoring and evaluating national development plans, including through Northern country support, informed by the principles of national democratic ownership and mutual accountability. Further, we call on signatories of the Abuja Declaration (2001) to undertake all possible efforts to achieve the allocation of 15% of national resources to health, in order to achieve MDGs 4, 5 and 6.

We call for deeper and meaningful policy space for developing countries' governments and stakeholders to be free to develop social and economic policies, micro and macroeconomic policies that are based on people-centered sustainable development providing decent work opportunities and capacity-building for the working poor as well as addressing the causes and impacts of climate change, the food crisis, and to include the informal economy. We call on greater attention towards women, vulnerable people, including the disabled, in facilitating their access and control over resources for the purposes of enhancing their contribution to their economies in developing countries, and urge governments to institute progressive tax regimes that are sensitive to their activities. Further, there must also be greater attention to rural economies that need broader and more equitable access to credit, in-puts, information and technology, and the just and equitable redistribution of land assets.

We propose a more representative space for dealing with taxation, building on the work of the OECD tax committee, by upgrading the UN tax committee to an adequately resourced and fully mandated intergovernmental body based on political representation and technical expertise.

We recognize the net resource outflow from the poor to the rich countries through commercial capital flight and other instruments including debt servicing. We call for

sustainable measures including closing enhanced corporate disclosure of revenue, ownership of assets and taxes paid, closure of harmful tax havens, addressing illicit capital flows and implementation of the UN Convention against Corruption. There should be an effective monitoring mechanism on the implementation of the Convention. This reinforces the need for enhanced corporate and governmental disclosure of revenue on a country level (Country-by-Country Reporting). Further, we call for adoption of the Code of Conduct prepared by the UN Tax Committee's group of experts.

Debt

In order to free developing countries of their perpetual debt crisis, we call on governments to take immediate action to ensure the cancellation of all debts claimed of impoverished countries and de-linked from lenders' conditionality. South country governments should also take the necessary unilateral actions to recover sovereignty over their finances, including debt repudiation and non-payment.

Despite debts cancelled in recent years, the majority of countries throughout the South are still suffering from huge debt burdens and the current food, climate, energy and financial crises threaten to further exacerbate the problem of debt domination. Particularly in times like these of severe crisis, the autonomy of South governments to prevent badly-needed resources from being diverted away from fundamental human and environmental rights and needs must be recognized and upheld by the entire international community.

We oppose the continued role and proposed strengthening of the International Financial Institutions (IFIs) given their failure to address the debt crisis over the years and their role in generating illegitimate debt and imposing harmful policy conditionalities. Instead, governments should establish a new financial architecture that is inclusive, participatory and democratically accountable to the peoples it aims to serve. The United Nations should play a key role in its development and the institutions and mechanisms should be subject to international human rights norms and treaties. Among other needs, the new binding institutional framework should revise the current debt sustainability framework so as to include domestic debt, human development and environmental and climate justice considerations. There is also an urgent need to establish fair and transparent debt work-out mechanisms that are independent from the IFIs.

A significant development following the Monterrey Consensus has been the growing legal and political interest in a recognition of the concepts of odious and illegitimate debts. The current debt relief schemes, such as the Heavily Indebted Poor Countries (HIPC) initiative and the multilateral Debt Relief Initiative (MDRI) are not adequate solutions to the debt problem. Some developing countries such as least developing countries and middle-income countries have been excluded from both initiatives. We call for the cancellation and repudiation of illegitimate and odious debt as well as decisive actions to stop the re-accumulation of such debt. These actions should include, in the immediate, a commitment to undertake and support the realization of comprehensive audits of financial, social, ecological and historic debts - both official audits such as the recent Ecuadorian experience and citizen audits as are now being proposed in numerous

countries - in order to expose the illegitimate debt claims. A charter on principled or responsible lending and borrowing should also be developed.

We call on the governments of South countries to reorient their economic policies, currently dominated by the IFIs and their focus on insuring debt repayment, and to join together in concerted action to strengthen their political and institutional capacity to deal with the problems related to the current system of indebtedness.

Aid

In 2006 and 2007, levels of global aid fell, indicating a blatant failure of developed countries to live up to their aid promises. The financial crisis must not be used as an excuse to further renege on aid promises. Indeed, increasing aid is needed more than ever. The number of people suffering from hunger is now nearing one billion. Developing countries need support to weather the financial, climate, and food crises – crises principally caused by developed countries that will hit the poorest countries and poorest communities the hardest. Countries in the South continue to need funding to fight poverty and gender inequality. Developed countries should therefore advance their aid commitments. The G8 should speed up their promise to increase annual aid by US\$50bn to US\$130 billion by 2010. All countries should accelerate progress towards realizing the 0.7% ODA/GNI target. We call upon donors to act coherently by establishing binding timetables for increasing ODA to reach the 0.7% target by 2015 at the latest.

We recognize and commend the five countries that have honored the 0.7% previous commitment to meet their ODA target, namely: Norway (0.89%), Sweden (1.03%), Luxemburg (0.89%) Denmark (0.8%), Netherlands (0.8%). We urge donors to allocate genuine resources to ODA; items such as debt relief and cancellation, and aid to refugees, should not be included in the count. Also we call for donor countries to refrain from putting remittances in the same basket as aid; these are private flows not in the control of governments. We are concerned that Public Private Partnership might be detrimental to genuine pro development projects and benefit only profit making initiatives.

Stronger efforts are urgently needed to further improve the quality of aid, in particular by strengthening democratic ownership, with a greater focus on targeting gender justice, and ending economic policy conditions. Aid must make a more positive impact on recipient communities' by strengthening inclusive and democratic governments and targeting beneficiaries. We urge donor organizations and donor countries to not just adopt agreed principles, best practices and mechanisms based on Good Humanitarian Donorship Principles, the Paris Declaration and the Accra Agenda for Action, but to go beyond these agreements and to further broaden and deepen the aid effectiveness agenda. Donors should encourage and financially support Civil Society engagement and recognize the key role they play in implementing and monitoring program and policies. Building on these agreements, donors should agree to fully untie aid as well as to fully de-link aid from economic policy conditions. Such conditions undermine ownership and often increase poverty, and as such they conflict with the goals of poverty eradication and increased aid effectiveness.

Greater transparency of aid would increase its impact on poverty reduction and achieving

the Millennium Development Goals: it would allow greater developing country ownership and reduce transaction costs and waste. Donors should agree and implement an international aid information standard to make it easier for everyone to access more detailed, comparable and timely data so that aid can be traced to the intended beneficiaries and deliver a yearly transparent update. Greater aid transparency should reflect the needs of Parliamentarians, civil society, governments and other stakeholders, and complement important efforts on the part of developing countries to make national budgets more transparent and accountable particularly regarding the spending on health and education. We urge more donors to participate in the work of the International Aid Transparency Initiative and look forward to its report to the DCF and other relevant bodies.

The Development Cooperation Forum (DCF) as a universal body, must be mandated to address development strategies, policies and the financing of development cooperation, as well as promoting coherence between the activities of various development partners. This forum should receive the necessary political, institutional and financial support to enable the relevant development actors to convene, including the new official development cooperation providers, for discussions on fundamental issues of development cooperation. We support an invitation to the Secretary-General to make a comprehensive report on these issues to the Development Cooperation Forum.

Innovative Financing Mechanisms

While welcoming innovative financing mechanisms, we believe it is necessary to clearly define the key aspects of such mechanisms. Innovative sources of finance provide much needed additional resources for development, and these should be above and beyond the 0.7% commitments of GNI to ODA. We furthermore ask the member states to commit themselves to studying, developing and implementing a levy of 0.005% on, progressively, all foreign exchange transactions. Numerous studies demonstrate that a currency transaction tax would be technically feasible, could be efficiently raised, and could mobilise far more funds than all innovative financing instruments so far put together. Moreover, the implementation of such a levy would mean that a very important step has been made towards a better distribution of the world's wealth.

Trade

The impact of the global financial crisis in developing countries is exposing vulnerabilities that stem from the implementation of an export-led model that placed much emphasis on the liberalization of trade, without looking at mechanisms for ensuring trade would become an instrument for the stable provision of development finance. We call upon Member States to use the FfD Doha process to reshape the WTO Doha negotiations towards a genuine development round. In the interests of policy coherence, outcomes should be fully aligned with the Internationally Agreed Development Goals (IADGs) including the MDGs, as well as with decent work objectives and the observance of core labor standards. Developing countries must be accorded the policy space to determine whether, how and when they want to liberalize sectors and markets.

Trade liberalization should not be carried out if it has the potential to negatively impact on employment, hurt vulnerable sectors and threaten industrial development. It must be coherent with the aims of “re-distribution of wealth, decent work, gender equality and democratic and participative ownership”.

We contend that trade and investment have the potential to serve as effective instruments to raise financing for development, but only in the presence of a number of complementary policies. Such policies should target:

- Restrictions on profit repatriation;
- Balanced rules on investment, with rights and obligations for investors and the observance of workers’ protection and rights;
- Value-adding, technology and skills transfer, technology content and creation;
- Creation of backward and forward linkages with the domestic economy;
- Linkage to development and decent work outcomes;
- Fiscal policies to maximize the developmental benefits of trade and its potential for progressive redistribution of resources.

On the WTO’s Doha Round negotiations, we re-affirm the centrality of development concerns and the interests of developing countries in any outcome of the Round. It should be remembered and reaffirmed that the objective of this Round is not market access per se, but the reorientation of the multilateral trading system so that it will contribute to the development of developing countries. To promote a just and balanced trading system, agricultural subsidies by the North that affect trade should be stopped. Commitments on movement of persons should be made effective. Also, governments should provide 100% duty-free and quota-free access to all products from LDCs.

The Doha Round would worsen the financial crisis through the pressures put on developing countries to open their financial services to foreign financial institutions. The practices and financial instruments of these institutions are now recognized as causing the financial crisis. The FFD process is much-better equipped to deal with trade and development concerns that clearly exceed an institution like the WTO, whose mandate is centered on negotiating market opening concessions. Given the link between financial deregulation and liberalization and the global financial crisis, the WTO should suspend negotiations on liberalizing financial services in the General Agreement on Trade in Services (GATS). Any other GATS negotiations including on domestic regulation should not affect governments’ policy space to regulate financial services. WTO members should ensure that acceding countries are not be required to undertake WTO-plus commitments, particularly when it would undermine sustainable development and poverty eradication. Trade, not political or other factors, should determine accession.

Existing Free Trade Agreements (FTAs) including Economic Partnership Agreements (EPAs) that pressure developing countries to lower their agricultural tariffs and to liberalize their financial sector and other services should be reviewed, re-negotiated or stopped. Modalities that impose deeper liberalization, such as the negative-list approach,

should not be imposed. WTO rules should be reviewed to enable developing countries to have sufficient flexibility, special and differential treatment and non-reciprocal treatment in regional agreements so that they do not face additional pressure towards excessive liberalization.

Aid for Trade should not be conceived as a substitute for a reformed trading system that refocuses its objectives on achieving full employment and sustainable development. Aid for trade can only succeed if it is unconditional, non-debt creating, additional to existing commitments and oriented to build the productive capacities of recipient countries, rather than the mere implementation of trade rules. We reaffirm the call of UNCTAD XII that successful integration of developing countries into international trade requires proactive policies at the national and international levels, that support capital accumulation and enhance productivity.

Systemic issues

The United Nations, through the General Assembly, ECOSOC and other bodies, has a fundamental responsibility to address root causes of human distress and obstacles for the achievement of human development, security and dignity, including militarization, occupation, collective punishment and economic embargo. It should also recognize the important role of women in negotiating and in facilitating peace processes where their participation should be enhanced.

The agreements of the global conferences of the 1990s, their action plans and established human rights, labor and environmental agreements should be implemented, and systemic reforms undertaken in financing for development should be coherent with them.

A “major international conference at Summit level should be held in 2009 to comprehensively review the international financial architecture and global economic governance structures”. Such a Conference should be held under the umbrella of the United Nations with the inclusive principles that govern the Financing for Development process, including the active participation of civil society organizations.

In the longer term, in order to bring the more limited agenda of the G-20 initiative, with its restricted membership, into the universal forum of the United Nations, a permanent Executive Committee under the auspices of the UN with regional representation and a rotation systems needs to be established that can deal with pressing economic and financial issues in a comprehensive way. Modalities for the establishment of such a forum should be set up in the coming months. A more effective ECOSOC BWI High Level meeting would provide an opportunity to start such a process.

Overall

We therefore urge all governments gathered here in Doha to take immediate action on the following critical policy issues:

- Place people and their needs back at the centre of development.
- Developing countries should be allowed to take effective democratic ownership

- and leadership of their domestic policy space that allow national social and economic policies as well as development programs to foster the creation of decent work for all, gender equality and equitable growth and fair trade and investment policies that maximize potential domestic resource mobilization and improve resource utilization as a key step towards poverty eradication - without interference from Northern countries or the Bretton Woods Institutions.
- Fair and progressive taxation systems should be established that are re-distributive and gender sensitive and accord tax relief for low wage workers and the poor.
 - Countries should ratify the United Nations Anti-Corruption Convention and establish an effective system of monitoring its implementation.
 - The Committee of Experts on International Cooperation in Tax Matters should be upgraded to become an intergovernmental body and incorporate the International Task Force on Illicit Financial Flows and Capital Flight into this intergovernmental body.
 - Governments should agree to binding timetables to reach the UN target of 0.7% of Gross National Income of ODA by 2015 at the latest. Donors and recipients should scale up the share of ODA for gender equality and women's empowerment to reach 10% by 2010 and 20% by 2015. As well, ensure that year-to-year increases of a satisfactory level are also agreed.
 - ODA processes must uphold the mutual responsibilities and obligations of governments to fulfil internationally agreed development commitments related to gender equality and women's rights, such as the Beijing Platform for Action, the CEDAW, the Maputo protocol, without resorting to impositions and conditionality within the narrow framework of aid delivery.
 - Recognizing the global challenges to meet cuts in Green House Gas emissions, countries should acknowledge responsibility for their historic emissions and commit additional funds to address climate change and explicitly outline by how much they will finance the adaptation needs of developing countries.
 - Measures should be adopted which have the promise to generate significant levels of additional funding for environmental and development initiatives including further work on currency transaction and financial tax initiatives. To demonstrate this support, interested governments should become members of the Leading Group on Solidarity Levies and take a pro-active role.
 - Political and financial support towards solidarity mechanisms in information and communication technology (ICT) transfer should be increased.
 - Governments should develop gender sensitive indicators, tools and methodologies for the evaluation of the quality and effectiveness of development.
 - A fund or financial facility should be created to promote women's empowerment.
 - Gender equality should be back on the systemic issues agenda. Gender should be a cross-cutting issue through the whole financing for Development document and process, including in the systemic issues agenda. It must be ensured that these follow-up mechanisms are effective spaces for consistent and regular inputs on gender equality.
 - Political and financial support towards solidarity mechanisms in information and communication technology (ICT) transfer should be increased.

- Debt cancellation of Southern countries must be extended and de-linked from lender conditionality. Structures should be established for addressing the debt crisis in a transparent and accountable manner. Issues related to odious and illegitimate debt have to be addressed. More critical review and redefinition of the debt sustainable framework must be undertaken including women's rights organizations as well as in debt swaps.
- Northern countries should drop their demands on onerous tariff reductions in all WTO negotiations, end their subsidies for agricultural exports to Southern countries and other agricultural subsidies that negatively affect trade. They should instead address the trade, financial and monetary pre-conditions for southern countries to utilize trade as a tool for development, the promotion of gender equity and full employment. Policy flexibilities to protect agriculture in developing countries should be proportionate to the flexibilities currently available to developed countries. In particular developing countries should be allowed to protect their agriculture using a flexible and effective Special Safeguard Mechanism (SSM).
- In the context of the current financial crisis and its impacts on development, measures such as closing tax havens, ending the shadow banking system, stronger regulation of private equity funds and hedge funds and a ban on speculative financial products including over the counter derivatives should be urgently implemented.
- In 2009, the UN should organize a "major international conference at Summit level to comprehensively review the international financial economic governance structures" and include the active participation of civil society.
- In the longer term, instead of a restricted membership G-20, a permanent forum under the auspices of the UN needs to be established that can deal with pressing economic and financial issues in a comprehensive way. Modalities for the establishment of such a forum should be set up in the coming months.
- The ECOSOC-BWI High-Level meeting has to be reshaped to become a more effective and action-oriented instrument and thus could provide an opportunity to start such a process.

Conclusion

In the face of the multiple crises, we urge governments to take the side of women and men workers, farmers, youth and children to promote environmental sustainability by taking an alternative economic path. We, 250 national and international civil society networks, representing millions of people from around the world, therefore call for change in Doha that puts effective development, poverty eradication, human rights, gender equality, decent work, and environmental sustainability at the fore.

From Talk to Action: the way forward after Doha

The FfD follow-up process should continue in the same inclusive principles as demonstrated to date. Civil society organizations should be recognized as an important development actor in their own right and should accordingly have their own space in the FfD process at national, regional and international level. This should be accompanied by sustained financial support especially for organizations and movements of the South.

The FfD follow-up process should provide for a new institutional mechanism within the legitimate framework of the UN which ensures full respect of all aspects of the Internationally Agreed Development Goals and brings together all institutional stakeholders, not only the International Financial Institutions, the World Trade Organization and World Health Organization, but also the UN specialized agencies such as the International Labor Organization and UNIFEM, as well as civil society.

All aspects of the Internationally Agreed Development Goals (IAGs) including the MDGs need to be addressed and there needs to be regular national and international reporting of the implementation of the Monterrey Consensus and the Doha Outcome Document. Systematic evaluation and monitoring mechanisms should be implemented to guarantee ongoing accountability with clear indicators.

Accessibility to information and access to all proceedings for all stakeholders, including all civil society organizations should be improved to ensure that FfD is upheld as a truly multi-stakeholder process. There needs to be an adequately staffed and resourced unit within the United Nations system that is able to support this process. We support the holding of a follow-up FfD conference in 2013. Systematic evaluation and monitoring mechanisms should be implemented to guarantee ongoing accountability with clear indicators.