19 – 23 March

Documentation of the Work of the General Assembly Second Committee (GA2)
**General Assembly Second Committee (GA2)**

**Committee Staff**

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<th>Role</th>
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<tr>
<td>Director</td>
<td>Aly ElSalmi</td>
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<td>Assistant Director</td>
<td>Mariam Bojang</td>
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<td>Julia Speck</td>
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**Agenda**

I. Implementation of the Addis Ababa Action Agenda  
II. Harnessing the Green Economy to Eradicate Poverty  
III. Designing Effective Policies and Institutions to Reduce Inequalities (SDG 10)

**Resolutions adopted by the Committee**

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<td>Implementation of the Addis Ababa Action Agenda</td>
<td>117 votes in favour, 5 against, 16 abstentions</td>
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Summary Report of the General Assembly Second Committee

The General Assembly Second Committee held its annual session to consider the following agenda items:

I. Implementation of the Addis Ababa Action Agenda
II. Harnessing the Green Economy to Eradicate Poverty
III. Designing Effective Policies and Institutions to Reduce Inequalities (SDG 10)

The session was attended by representatives of 139 Member States and no Observers.

On Sunday, the committee adopted the agenda of I, II, III, beginning discussion on the topic of “Implementation of the Addis Ababa Action Agenda.” By Tuesday, the Dais received a total of 18 proposals covering a wide range of sub-topics such as tax policy cooperation and data collection for domestic resource mobilization, improving Member States’ investment climates, and redefining Official Development Assistance (ODA). Discussions in committee were typified by a collaborative approach to division of labor. Furthermore, delegates were proactive in seeking common areas of delivering on the committee’s mandate to address global financial and economic issues.

On Wednesday, 13 draft resolutions had been approved by the Dais, one of which had amendments. The committee adopted 13 resolutions following voting procedure, one of which received unanimous support by the body. The resolutions represented a wide range of issues, including linking ODA with microfinance, aid independence, and the role of international finance actors in financing for development. Working groups came from different regions and were active in sharing best practices and lessons across the sub-topics.
The General Assembly Second Committee,

Gravely affirming the existential importance of achieving the Sustainable Development Goals (SDGs), the common task of the Paris Agreement, the 2030 Agenda for Sustainable Development, and the Addis Ababa Action Agenda (AAAA), for which education provides a means to achieve and surpass numerous SDGs including 1, 4, 5, 7, 8, 10, and 11 by 2030,

Recalling article 2 of the Charter of the United Nations, with the sovereignty of all Member States as the basis of the establishment of successful financing for sustainable development,

Recognizing article 2 of the European Convention on the Protection of Human Rights and Fundamental Freedoms of 1950,

Reaffirming Member State’s commitments to article 13 of the International Covenant on Economic, Social, and Cultural Rights (ICESCR),

Acknowledging the necessity to mobilize funds in achieving the SDGs and implementing the AAAA,

Stressing the well-established causal linkages between financing for education, availability of education, and development capacity and financial security within Member States, and the importance of effective utilization of Official Development Assistance (ODA) in service of education, as affirmed by article 39 of the Monterrey Consensus (2002) and article 41 of the Doha Declaration (2008),

Observing that the international community can only improve through aiding the Least Developed Countries (LDCs) and the global south, as per the SDGs,

Cultivating a stronger global sustainable development strategy by more firmly establishing the normative roles of Member States in ensuring a consistently hospitable atmosphere for global development,

Drawing attention to article 12 of the Paris Agreement, which underscores that “climate change education, training, public awareness, public participation and public access to information” are integral and necessary steps towards aggressively combating climate change and, as affirmed by AAAA resolution 119, that science, technology, engineering, and mathematics (STEM) education has particular relevance to the transformative promise of education and the potential of an educated young populace in facilitating and aggressively pursuing the 2030 Agenda for Sustainable Development, the green economic transition, and the improvement and viability of Member States,

Noting the success of prior General Assembly Ad Hoc Committees, such as the Committee on Jurisdictional Immunities of States and Their Property, in addressing distinct aspects of issues before the GA,

Emphasizing the role of education in reducing inequalities particularly in the area of poverty, gender discrimination, and youth and women’s empowerment,

Celebrating previous successes in education with UN University, UN International Traveling Mathematics Exhibition and the Sustainable Development Knowledge Platform,

Further recalling SDG Action 1043 on the Higher Education Sustainability Initiative (HESI) partnership with United Nations Educational, Scientific, and Cultural Organization (UNESCO),

1. Requests the GA to call upon UNESCO to establish UNiSTEM, a joint initiative between relevant UN bodies, namely the Technology Facilitation Mechanism (TFM) subsidiary, the Interagency Task Team on
Science, Technology, and Innovation for the SDGs (IATT) which promote common aims of promoting independent development of developing states towards the ultimate end of long-term financial stability of Member States party to AAAA, with UNiSTEM operating as a voluntary, mobile program which operates on a rotating two-year tenure providing primary, secondary, and post-secondary education, emphasizing youth empowerment, women’s involvement, and the reduction of inequalities in STEM fields through international engagement in the UNiSTEM training;

2. Suggests that the TFM via the IATT generate, through consultation with, and collaborative discourse with the preexisting UNESCO’s UN University, the Sustainable Development Knowledge Platform, and the UN Higher Education Sustainability Initiative (HESI), a series of primary, secondary, and post-secondary curriculums for a variety of developing communities in the STEM fields;

3. Establishes an Ad Hoc Committee on financial security of AAAA education initiatives, which shall investigate securing effective sources of funding and utilization of ODA, in partnership with AAAA, Member States, for the promotion of sustainable development education initiative United Nations Institute for Science, Technology, Engineering, and Mathematics (UNiSTEM);

4. Advises to the Committee on financial security of AAAA education initiatives to take into consideration that the UNiSTEM could secure sustainable funding via a jointly-established fund-in-trust compiled through collaborative action via civil society and NGOs, voluntary donations by capable Member States and stakeholders, in addition to preexisting sources of funding allocated within the United Nations Development Programme (UNDP), towards the ultimate mandate of providing long-term education which promotes sustainable STEM practices modeled after UNESCO’s Education 2030 mobile learning week, but distinguished from the mobile learning week’s focus on technology’s role in augmenting education, instead promoting both professional, sustainably-practiced STEM education, and in instilling large-scale positive social and cultural attitudes towards sustainable development throughout primary and secondary education;

5. Recommends that the UNiSTEM, upon request by Member States with expressed willingness to host and with an appropriate venue, will station within host states based on an egalitarian selection process as to be outlined within its operational parameters to be set forth by the TFM via both the IATT and UNESCO itself;

6. Urges prospective selection committees to consider both viability and impact within prospective host states as to affect the greatest returns for a small, targeted investment;

7. Insists that future expansion of the UNiSTEM would be contingent upon a joint decision between the UNiSTEM and UNESCO upon evidence of both members’ interests and provision of adequate financing, to be provided by UNESCO via the fund-in-trust;

8. Further resolves that any expansions to the UNiSTEM be performed via an accreditation process to be determined by the UNiSTEM in conjunction with the IATT and the UN University to ensure a systematically egalitarian procedure for determining expansion of available regional and international experts, professionals, and educators.
The General Assembly Second Committee,

Reaffirming former Secretary General Ban Ki Moon’s call to leave no one behind in the implementation of Transforming Our World: the 2030 Agenda for Sustainable Development, and its encompassing 17 Sustainable Development Goals (SDGs),

Deeply convinced that 2015 constituted the year of negotiations that paved the way for reshaping a new paradigm shift as it has contributed to the adoption of General Assembly resolution 70/1 on Transforming Our World: The 2030 Agenda for Sustainable Development,

Recalling the objectives put forward by the international community in the Monterrey Consensus (1992) and the Doha Declaration (2008) which stipulated that assistance should be compatible with each nation’s policy to further sustainable development while affirming that the Addis Ababa Action Agenda (AAAA) stands on its own as the successor to the aforementioned financing for development frameworks,

Further recognizing the challenges faced by Member States after the financial crisis of 2008, as well as the vulnerabilities within the international finance system that can prevent developing countries to implement effective programs due to dangerous debt levels and systematic risks,

Recognizing the efforts done to adopt the Addis Tax Initiative aiming to set out the importance of domestic revenues for finance for development, and expressing the willingness to expand the initiative to all Member States,

Recognizing draft resolution A/C.2/7/L/5.4 of which discloses the commitment of the United Nations to set up an agenda targeting anti-corruption methods,

Further recalling GA resolution 66/209 of 2012 which emphasizes the need to promote efficiency, transparency, effectiveness and accountability of public administrations, which is essential for optimal domestic resource mobilization (DRM),

Deeply convinced that domestic resource mobilization through improved audits or simplified filing processes is the long-term path to sustainable development finance as every assistance dollar invested can result in revenue increases amounting to $20 or more without new taxes or higher tax rates according to findings by the Organization for Economic Cooperation and Development (OECD),

Alarmed by Global Financial Integrity’s report that nearly US$1 trillion is lost annually through illicit financial flows from developing countries,

Bearing in mind that in ten years, roughly $809 billion in Official Development Assistance (ODA) was allocated to countries in the above-mentioned report, whereas eight times that amount was lost through illicit financial flows, which means could otherwise be used to strengthen their domestic economies,

Recognizing the efforts done to adopt the Addis Tax Initiative aiming to set out the importance of domestic revenues for finance for development, and expressing the willingness to expand the initiative to all Member States,

Noting with satisfaction the early successes of Tax Inspectors Without Borders (TIWB), which sends tax auditors to developing countries in order to ensure adherence to international tax regulations,

Fully aware that, as noted by a report from the Global Policy Watch, TIWB has met some obstacles in its early successes, including conflict of interest and lack of training local tax inspectors,
Guided by GA resolution 69/313 of 2015 which expresses the goal of eventually eliminating all illicit financial flows from Member States and also establishes a follow-up and review process,

Reaffirming the Member States’ commitment to the Multilateral Investment Guarantee Agency, a World Bank group that promotes the insurance of Foreign Direct Investment (FDI) into developing countries,

Affirming GA resolution 56/173 of 2002 that recognizes the important work of the United Nations Conference on Trade and Development that has made an effort to increase financial flows, especially in terms of FDI,

1. Urges Member States to consider the AAAA as the international pathway towards aid independency for every Member State, first and foremost for low-income countries (LICs), ideally by the year of 2030, according to the capacity and willingness of Member States;

2. Resolves to focus the international communities Financing For Development (FFD) efforts on mobilizing the three streams of capital for sustainable development:
   a. Optimizing DRM;
   b. Increasing FDI;
   c. Redirecting ODA towards LICs;

3. Encourages Member States to subscribe to the Addis Tax Initiative and, by doing so, to commit to enhancing the mobilization and effective use of domestic revenues and to improve the fairness, transparency, efficiency and effectiveness of their tax system;

4. Calls upon the Secretary-General to create an annual report on regional tax initiatives within Member States, which main purpose will be to:
   a. Endorse as its goal the creation of standardized guidelines at the national level, focusing on transparency and good administration for internal taxation and thereby have more resources available to auto finance the implementation of the AAAA;
   b. Uphold the regional work within Developed Countries with a remarkable taxation system as examples for LICs to set up specific guidance according to regional realities and necessities;
   c. Tailor guidelines to the participating LICs’ conditions and economic status;

5. Calls upon developed Member States to double their technical cooperation, and increase their DRM assistance and knowledge-sharing in order to provide expertise and training to help LIC governments develop sound tax policies, improve audits, and simplify filing processes by:
   a. Considering that the annual report should be prepared one year after the adoption of the present resolution;
   b. Presenting and sharing the report with willing Member States in New York City at the United Nations Headquarters;
   c. Holding a follow-up meeting every two years for revisions in a location decided at the end of each previous meeting;
   d. Inviting the TIWB to coordinate and finance this meeting;
6. **Calls upon** TIWB to train specialists in country when they perform audits in order to ensure autonomy in the auditing process within developing countries by the year of 2025, thereby reducing TIWB’s role to one of observation and review;

7. **Further calls upon** TIWB to perform reviews on financial assets of their tax auditors prior to sending them on assignment to ensure that said tax auditors have no financial assets, agendas, or other conflicts of interest within the developing country to which they are assigned;

8. **Emphasizes** the need to reduce opportunities for tax avoidance and to insert anti-abuse clauses in all tax treaties through the enhancement of disclosure practices and transparency in both source and destination countries;

9. **Invites** multinational corporations to release data on their financial activities on a country-by-country basis, including revenues, profits and losses, taxes paid, subsidiaries, and staff levels;

10. **Calls upon** developed countries to cooperate with the private sector in order to mobilize greater private capital to invest in LICs’ economies by providing:
   a. Medium to long-term financing through direct loans and loan guarantees to eligible investment projects in developing countries;
   b. Innovative, comprehensive, and cost-effective risk-mitigation products to cover losses of tangible assets, investment value, and earnings that result from political perils;
   c. Incentivizing the creation of privately-owned and managed investment funds which make direct equity and equity-related investments in new, expanding, or privatizing emerging market companies in collaboration with multilateral initiatives to assist emerging market economies to secure long-term growth capital, access management skills and secure the financial expertise, such as the Global Venture Capital and Private Equity Knowledge Bank from the World Bank and Emerging Markets Private Equity Association;

11. **Requests** fostered coordination between multilateral initiatives and LICs to attract further FDI by:
   a. Encouraging LIC collaboration with the Multilateral Investment Guarantee Agency (MIGA) and their Development Effectiveness Indicator System program in order to improve the investment climate and to create more incentive for investors in LICs by improving outcome transparency;
   b. Endorsing the protection of investors against loss from, damage to, or the destruction or disappearance of, tangible assets or total business interruption by MIGA;
   c. Urging recipient countries to provide concrete reports regarding loan status in relation with the program implementation;
   d. Inviting Member States to implement preventive recommendations for the effectiveness of the financing by implementing and maintaining a monetary and fiscal policy supportive of growth;
   e. Encouraging recipient countries to collaborate with the Open Government Partnership (OGP) to implement transparency and no corruption clauses within their legal framework as a guarantee for the effective use of financing;

12. **Recommends** that developed countries dedicate a larger share of their total bilateral ODA to LICs committed to basic sustainable development principles, such as growth, poverty reduction, accountable and transparent government, and sound public financial management, in order to spark the progress of willing LICs towards aid independence;
13. **Reminding** donor States to respect recipient States’ sovereignty by adopting country-led approaches, where recipients identify their priorities and propose to donors to agree upon a specific plan, in broad consultation within their society, to achieve sustainable economic growth and poverty reduction;

14. **Stresses** the need to establish a clear link between fundraising and spending on initiatives and developing programs with strong political consensus in donor countries to ease public funding and to attract philanthropic donors:

   a. Recommending recipient states to increase accountability and aid effectivity while also giving assurance to donors through the elaboration of annual aid allocation reports, naming specific sectors in need of funding;

   b. Alluring the participation of other stakeholders to cooperate with philanthropic organizations to contribute greater funding;

   c. Calling upon Member States to facilitate the SDG Philanthropy Platform in order to connect philanthropic organizations and national priorities to spearhead innovative and effective solutions.
The General Assembly Second Committee,

Emphasizing the importance of reducing inequality within and among countries in order to foster equal representation, individually and as a whole, in global international economic and financial institutions,

Alarmed by the history of egregious interest rates and harmful banking practices that subjugate developing Member States and prevent potential financial growth, enabling the vulnerability of their economic growth,

Recalling further the need to improve integration of regional development banks into broader global development processes,

Deeply concerned with the current economic trade systems that allow for corruption, exploitation fostering inequalities within and amongst countries,

Noting with concern the negative externality imposed by illicit financial flows on economies and development efforts in developing states,

Also bearing in mind the positive value of youth in aiding the poverty eradication efforts, subsequently leading to the successful implementation of the Sustainable Development Goals (SDG),

Encourages Member States to ensure a minimum level of public services and that the international community take action to allow equal financial aid to developing states so that they are able to reach this level,

Remembering that gender equality and women’s empowerment are both prerequisites to enabling the progress of the SDGs, these discrepancies have unequally affected women in areas of poverty, illiteracy, disease, hunger, violence and unemployment as expressed in General Agreement on Tariffs and Trade (GATT) and World Trade Organization (WTO) policies on trade,

Recognizing developing states as those that have a gross national income (GNI) per capita of $1,025 or less as measures of economic vulnerability and less developed industrial foundation and a low Human Development Index,

Confirming the Addis Ababa Action Agenda, and the overall goal of the UN to carry out the 17 SDGs,

Recalling United Nations Children’s Fund (UNICEF)-Supported Programming in Basic Education to address social and educational inequalities, provoking inadequate opportunities offered to different members of society within the global community,

Referring to the 2008 Doha Declaration on Financing for Development to increase the mobilization of financial resources as a commitment towards development of global partnership from developed states to maintain Official Development Assistance (ODA),

Deeply convinced that previously formed global consensus on the role of donor states in regards to the growth of recipient nations has greatly improved overall economic prosperity in the past,

Guided by the 61st session of the Commission on the Status of Women (CSW 61) on women’s economic empowerment in the changing world of work,

Acknowledging the assistance of GA resolution 70/190 of 2015 to developing countries in attaining long-term debt sustainability and mitigate the harm that affects national economy by holding creditors and debtors accountable of developing sustainable debt management,
1. **Recommends** the creation of the Annual Summit for the Social Economy (ASSE), which shall bring together the actors of the development process, specifically regional multilateral development banks (MDBs), to share, discuss, and craft strategies for economic development in order to facilitate investment and participation in social enterprise, and to further integrate MDBs into global sustainable development efforts:

   a. The participants of the Summit should be MDBs, representatives of academia from the economic development discipline, relevant non-governmental organizations (NGOs) and integrated civil society organizations (CSOs), the World Bank, and the International Monetary Fund (IMF);

   b. The Summit shall be organized and administered by the Inter-Agency Task Force, and shall receive logistical and organizational support from the UN Development and Economic Social Affairs (DESA);

   c. Each Summit shall submit a report to the Economic and Social Council (ECOSOC), outlining progress made and next steps, and the General Assembly shall utilize the report to create more targeted development policy recommendations;

   d. Fifty percent of the funds should be financed by hosting countries, and the other fifty percent should be financed by the contributing MDBs;

2. **Invites** Member States to coordinate with regional and international organizations, such as the World Bank, Asian Development Bank, Caribbean Development Bank, and African Development Bank, to financially support workshops with entrepreneurs in incentivizing companies to provide green jobs, education programs in incorporating the green economy into an essential curriculum to ensure that future generations have a deep understanding of the crucial importance of development of this model, and seminars with the CSOs to strengthen the collaboration between Member States with the Green Growth Knowledge Platform (GGKP) on sharing technical information between experts and local policymakers;

3. **Encourages** the adoption of ethical banking practice standards by international financial institutions based on the ten principles outlined in the UN Global Compact and the financial regulatory framework Basel III throughout the development process, with special emphasis on the anti-corruption principles;

4. **Addresses** Member States to assist developing countries in attaining long-term debt sustainability and equalizing the relationships between donor and recipient countries through the use of MDBs for the purpose of maintaining low-interest rates for recipient countries, supporting indebted Member States and focusing on corporate-social responsibility in order to protect the potential economic growth of developing nations;

5. **Encourages** Member States to utilize IMF Article IV reports to devise alternative evaluation methods to measure the health of the economies of Member States that considers not only trade deficits and GDP, but also inequality, productivity, employment structures, asymmetric trade relations with other states as well as a modification of recommendations and policy based on the results of such reports;

6. **Expresses its hope** that Member States take the following actions to effectively combat illicit global financial flows:

   a. Participate in the joint initiative Tax Inspectors Without Borders, organized by the OECD and UNDP, to build both the financial and legal capacity of states to properly enforce tax laws;

   b. Strengthen coordination between Member States, IMF, World Bank, and OECD to enhance transparency on the information of tax purposes;

   c. Adopt strategies used by the African High-Level Panel on Illicit Financial Flows;

7. **Suggests** Member States generate policies that emphasize on placing women at the center of the development cooperation and to allocate funds to gender-specific actions, particularly in rural and/or poverty-stricken areas;
8. **Reaffirms** the implementation of representation quotas where equality is preserved by percentile boundaries to mandate equal pay, proportional representation across gender lines in corporations and political parties as well as an action plan that maintains the 50/50 status quo once achieved;

9. **Further requests** Member States to hasten efforts to effectively and wholly implement all relevant mandates on women as lined out by General Assembly resolution 66/130 of 2012, to ensure that there is a copious advance of women in economic and social development;

10. **Endorses** the removal of social and economic barriers, particularly in STEM fields and vocational training, in the hopes of enhancing women’s ability to attain quality education and positions within economic trade;

11. **Calls upon** Member States to implement international youth-oriented programs to promote global sustainable entrepreneurship through introducing partnered primary, secondary and tertiary level internships for youth and women that target green economy and global trade, adopt infrastructure programs to shorten gender inequality gaps, and accelerate the involvement of global committee funding to ensure the financing of accessories to the program, transportation, books and scholarships;

12. **Trusts** the international community to follow youth employment programs, such as the Youth Guarantee of the European Union, to provide productive and rewarding employment for citizens under 25 and to invest in skills development hereby avoiding human capital flight.
The General Assembly Second Committee,

Recognizing the importance of the environment and the role of financing in streamlining the Addis Ababa Action Agenda (AAAA) policies that pertain to the Sustainable Development Goals (SDGs),

Recalling the International Conference on Financing for Development, which draws importance to mobilizing domestic and international monetary resources for development, increasing international financial and technical cooperation, Foreign Direct Investment (FDI) and international trade in order to address systemic issues,

Bearing in mind the importance of a review mechanism such as the Quadrennial Comprehensive Policy Review (QCPR), defined in General Assembly resolution 71/243 of 2016 as a means to assess the effectiveness, efficiency, coherence and impact of UN operational activities for sustainable development,

Upholding the principles of the Environmental Protection Agency’s 2003 Environment Protection Act, with its emphasis on the protection of natural habitats, as well as encouraging national initiatives and pilot projects that responsibly and effectively utilize the green economy,

Fully aware of the importance of public-private partnerships (PPP) through capital and joint venture operations in the development of green economies to increase accountable debt, sustainable funding and facilitate project development, calling to attention exemplary programs such as the European LIFE program, The Gates Foundation, and The Let Bahrain Shine Initiative,

Realizing the need for programs that hold Member States, leading to greater funding for sustainable development projects for LIC states accountable, such as the Environmental Superintendence of Chile, while providing transparency between Member States on specific initiatives pertaining to financing programs, incentives, and funds in order to move forward with the implementation of the AAAA and all appropriate SDGs,

Taking into consideration the importance of FDI to alleviate exogenous risk on financial markets to decrease market volatility and ensure stable gross domestic product (GDP) growth while acknowledging the importance of an optimal business environment for foreign investors,

Guided by the Rio Declaration on Environment and Development, in particular Principle 3, which aims to move away from measuring human prosperity via market value such as a state’s GDP,

Emphasizing the standards of Agenda 21, which seek to prepare for the next century of economic and environmental issues, with regards to developed states combating poverty through means of economic support through green financial institutions and regional environmental policies such as the Green Climate Fund to finance debt-to-nature swap and conditional cash transfers in order to increase funding for sustainable development projects for LDCs and SIDS,

Desiring to reform the International Monetary Fund (IMF), as well as the Financial Action Task Force (FATF), to ensure best practices between international trade, as well as ensuring the appropriate allocation of funds to suitable programs that foster sustainable development,

Understanding the connection between public incentives, such as tax credits and subsidies, and the development of green technology and practices,

Affirming the importance of SDG 14 and its focus on the sea as the common heritage and source of livelihood of humankind, such as looking at the success of projects fostering environmental development like the Conservation and Development of the Waza Lagoon Region Project,
Seeking the development of Smart City initiatives, such as the ones seen in Vienna, Austria, which is an urban development vision that integrates information and communication technologies acting as key policy making avenues, that enhance sustainable infrastructure and development,

Recognizes that, despite considerable efforts, this body struggles with an inability to mitigate the impacts of nuclear and other environmental catastrophes,

Reaffirming its commitment to General Assembly resolution 71/52 of 2016 and its emphasis on using shared information platforms to best redress global issues,

1. **Urges** Member States to conduct a review, as outlined in the UN Accountability and Transparency Initiative, of domestic economic policy and determine whether any conflicts arise with the AAAA’s policies;

2. **Emphasizes** the importance of increased international dialogue to align mismatched priorities between developed and developing states in funding green economy initiatives and projects through an integrated forum within the annual Conference of Parties (COP) to the United Nations Framework Convention on Climate Change (UNFCC);

3. **Stresses** the need for the United Nations development system to support Member States’ national governments, upon their request, in submitting biennial, evidence-based evaluations of the progress of their internationally-approved development goals for a comprehensive policy review regarding their effectiveness, as outlined in the AAAA and supported by the General Assembly Second Committee, in order to ensure that there is accountability towards the achievement of the SDGs;

4. **Calls upon** Member States to take an active role in influencing domestic impact on their environments, both malign and benign, modeling industrial habits such as:
   a. Allocating environmentally-centered funding toward primary sectors of their economy where most national revenues are derived from;
   b. Promoting and fostering sustainable ecotourism, as outlined in Promotion of sustainable tourism, including ecotourism, for poverty eradication and environment protection;
   c. Cultivating and increasing awareness of preservation and aid in economic development, via such industries as Cultural-Ecotourism, Endangered-Wildlife Ecotourism, and Adventure-Ecotourism;

5. **Recommends** the implementation of public-private joint debt and equity ventures via FDI in order to further develop and finance a self-sustaining green economy in accordance with the AAAA’s mandate to achieve the SDGs that promote equal opportunities for all Member States such as vocational, educational and skilled labor training, crafting state-specific legislation and implementation of renewable energy projects;

6. **Endorses** the implementation of domestic government agencies in the corresponding departments focused upon overseeing local farming businesses ensuring that they are properly adhering to green economy laws, and in turn using the suggested accountability programs within the domestic governments to work together with other government branches to reward them with tax breaks and other incentives:
   a. Lowering corporate taxes on green industries;
   b. Lowering import and export tariffs on products that will benefit the green economy;
   c. Phasing out harmful fossil fuel subsidies in the medium term in accordance with Target 31 of the AAAA and raising attention to the commitment of the G7, G20 and the European Union concerning the target;
7. **Acknowledges** the importance of an optimal business environment for FDI through adequate intellectual property right protection and governmental responsibility to ensure the adherence to protecting innovative practices that take into account environmentally sound objectives;

8. **Regrets** the biases in international financial market indicators such as the Standard & Poor Global Index to evaluate specific region’s GDP growth and the effects on cost-benefit analysis for intercontinental investments, and therefore;

   a. Calls for an auditory body, such as a branch of the Board of Auditors, to report to the GA Second Committee to ensure equality and regulation while evaluating credit rating;
   b. In which this Branch of Auditors would meet annually in Lisbon, Portugal to draft a report providing recommendations on GDP growth and credit rating of regions;
   c. Biannually the branch of Board of Auditors will supplement the World Trade Organization (WTO) and World Bank in their meeting to facilitate new and inclusive dialogues;
   d. Encourages the WTO and the World Bank to create an international narrative to encourage the move toward international cooperation;
   e. **Reiterates** the importance of third party verification of green project compliance with the Climate Bond Standards (CBS) to increase credibility of issued bond with investors and accountability with the Green Bond Principles (GBP);

9. **Calls upon** Member States to push for a reform of the IMF via new institutional policies that create greater checks and balances and accountability within the organization and FATF to ensure fairer and appropriate allocations of funds, such as:

   a. Creating a regional debt strategy as modeled after the Caribbean Resilience Fund where principal repayments of debt for climate change adaption and mitigation are accompanied with interest based payments towards the lender and regional block;
   b. Issuing Green Bonds in an effort to fund sustainable development projects as listed above;

10. **Reiterates** the importance of public incentives in the transition to renewable energy and the development of sustainable initiatives and practices, such as:

    a. Investment and production tax credits which aim to shift capital away from users of carbon-heavy technology and towards greener technology and renewable energy;
    b. Domestically-controlled tax breaks for small businesses, especially those in developing nations, for their proper use of natural resources and proper waste management;
    c. Subsidies for research and development of solar, wind and hydro power;
    d. Subsidies based governmental tax structure that focuses on green productivity building initiatives;
    e. Modeling economic policies of the European Commission's Blue Growth Strategy with its focus on aquaculture, coastal tourism, marine biotechnology, ocean energy and seabed mining as means to generate economic growth;
    f. Focusing on vulnerable regions such as the Mediterranean Sea, the Indian Ocean, Persian Gulf, and the Pacific Ocean;

11. **Asks** Member States to promote conservation and efficient utilization of aquatic life through implementation of programs like the Icelandic Fisheries Management Act which taxes fishing vessels who wish to exceed a state
determined quota by adopting domestic policies that discourage water contamination and collect fines into a
water management fund from those which infringe upon these policies;

12. **Encourages** Member States to implement and utilize national programs and pilot projects to promote change on
the international level, while sharing best practices for the development of renewable sustainability, such
as pilot initiatives in waste management and conservation that include the commercialization of biological
resources are recommended for creating a complex for processing wood waste into biofuel;

13. **Recommends** that Member States implement risk management strategies for the reduction of consequential
effects of environmental disasters, such as Chernobyl, which include allocation UN funds for radioactive
cleanup;

14. **Encourages** Member States to further invest in information sharing and technology transfers for improved use
of green technology including eco generating energy, renewable energy, green building, green chemistry,
nanotechnology by:

a. Sharing information through the Green Growth Knowledge Platform;

b. Collaborating with UN entities such as UNFCCC Expert Group on Technology Transfer and NGOs
like the World Information Transfer.
The General Assembly Second Committee,

Mindful of the Doha Declaration on Financing for Development as well as the Monterrey Consensus,

Emphasizing General Assembly resolution 70/1 of 2015 which underlines the importance of the Sustainable Development Goals (SDGs),

Appreciating the 2030 Agenda for Sustainable Development and the International Conference for Development for producing the 2015 Addis Ababa Action Agenda (General Assembly resolution 69/313 of 2015) which provides a particularized framework for implementing the SDGs,

Recalling the implementation of Vocational Education and Training (VET) as an economically beneficial alternative to unaffordable secondary and tertiary education so as to ensure that the youth has adequate access to training and technical employment,

Encouraging Member States to implement Information Communication Technology, e-learning, and technological teacher training so as to decrease educational inequality, such as the successfully executed Bahraini King Hamad’s Schools of the Future Project,

Bearing in mind General Assembly resolution 70/220 of 2015, which highlights literacy, education, and universal health care as means to increase and facilitate access to decent work,

Noting with satisfaction that Foreign Direct Investment (FDI) will aid economic growth while mobilizing financial and technological resources for local development,

Having considered the need of Official Development Assistance (ODA) transparency and monitoring between development banks, international institutions, and recipient countries in the global south and other affected areas,

Recognizing the tireless efforts of the United States Agency for International Development (USAID) for responsibly administering civilian foreign aid,

Strongly emphasizing supporting South-South Cooperation (SSC) as a tool to implement the Addis Ababa Action Agenda (AAAA),

Deeply alarmed by the fact that ODA spend is far short of the 0.7% Gross National Income (GNI) commitment from 1970, by the majority of donor Member States,

Underlining the importance of the Inter Agency Task Force (IATF) and its contribution to ODA transparency through its annual reports on the funding of the SDGs, by mapping out the commitments and actions in the AAAA and presenting the monitoring framework and data sources,

Bearing in mind the significance of promoting economic development, stability, and welfare of the developing and least developed States,

Approves the adoption of the Bahrain Model by forty-eight countries, with the help of the United Nations Industrial Development Organization (UNIDO), which has successfully assisted aspiring entrepreneurs in establishing small businesses,

Acknowledging a shift of the Arab region towards a green economy while decreasing the reliance on fossil fuels in order to increase sustainability and responsible economic practices,
Recognizing Middle-Eastern and African countries’ implementation of technological innovations, which promote
the integration of the Arab youth in the economy by expanding their economic opportunities,

Recalling a report by Brookings Institution, which highlights the economic power of investments in education,
specifically an estimate that 59 billion USD by 2080 would result in GDP growth of 2 trillion USD in that time
period,

1. Calls upon the private sector to increasing funding towards Member States and the public sector to increase
ODA, which can promote regional technological programs to increase equitable access to education, e-learning,
and other strategic means such as SMS for those nations without internet access through:

   a. Allocating increased funds towards initiatives such as Silatech, which increases international
      partnership of efficient programs to enhance inclusive development, search to integrate the youth
      population to the national economies through programs, and promoting SMS learning;

   b. Recommending the expansion of the Qatari program Ta3mal, which provides youth and job seekers
      with the tools such as career guidance, e-learning and entrepreneurship training;

   c. Encouraging member states to increase funding to the ICT development programs, conferences,
      summits, and education systems by implementing inequality eradication programs, such as the ICT-
      backed African Bank’s Regional Communications Infrastructure Program, which require more
      financing than current ODA levels in order to uphold the SDGs as well as the Capacity Development
      for Education for All Programme which empowers Ministries and public agencies with the capacities
      to improve their national education systems;

2. Encourages increasing access to quality education in order to improve physical and social environment by:

   a. Urging the Member States to promote programs such as USAID that increases the quality of the youth
      education, and further develops literacy levels;

   b. Further encouraging technical and vocational training to ensure employability of all, including men,
      women and youth equally;

3. Recommends the further utilization of the International Monetary Fund (IMF) staff members which are
composed of financial specialists and analysts to visit Member States by:

   a. Inviting IMF staff members to perform analysis of the Member State’s financial statements and to
      create policy recommendations in order to reach a goal of spending 4% of annual GDP on education
      by 2022;

   b. Further requesting IMF staff members to train locals in performing financial analyses to become self-
      sufficient by 2022, after which the institution will act in an observatory role as necessary;

4. Calls upon all Member States to rethink their understanding of ODA and to find innovative approaches
concerning financing for development by:

   a. Requesting the international community and the UN General Assembly to recognize that ODA
      allocation has to include wider aspects of sustainable development including social, environmental and
      economic investments to extend the framework for future ODA and projects worldwide;

   b. Suggesting that all Member States recognize said ODA definition;

   c. Proposing that IATF continue to present its annual report in addition to the quarterly regionally
      specific report proposed in the operative clause 5, sub-clause a, on the commitment to the ODA to the
      General Assembly Second Committee (GA2), the Economic and Social Council (ECOSOC), and all
      future Financing for Development conferences;
d. Encouraging the UN Secretariat in cooperation with relevant UN agencies, the private sector, and national governments to develop specific national plans if requested by the recipient Member States to ensure that ODA allocation is aligned to national priorities and to assess the mobilization effect of ODA on other financial resources for the respective country;

e. Stressing the importance of ODA allocations towards reducing inequalities by promoting more autonomous and diversified policies as well as investing in capacity building to prevent food shortages and prices surges in developing countries;

5. Expands the breadth and reach of the IATF, creating Regionally Specific Coordination Monitoring Departments (RCMD) in affected global regions by:

a. Advising the RCMD to monitor financial flows related to concrete development projects linked with AAAA and to provide transparency by displaying accurate debt data as well as reports on the efficacy of development projects in quarterly reports published by the IATF in addition to its annual report that is presented at ECOSOC;

b. Recommending the RCMD to be composed of national stakeholders, for example from the private sector and the government, impartial international development finance experts and deputies of development assistance institutions;

c. Proposing the deputies of the donating institutions to make use of these departments to foster coordination and cooperation between their organizations on a specific project related level;

de. Suggesting the IATF to be mandated to monitor ODA between states;

6. Recommends the establishment of a catalogue of criteria for receiving ODA for economic development, aiming at peaceful and cooperative development, including but not limited to the following criteria and further recommends that more ODA for economic development should be given to cross-national economic development projects such as the Middle East Competitive Strategy (CMECS) and which foster a cross-national economic community, as for example the Economic Community of Central African States;

7. Emphasizes the paramount importance of South-South cooperation in enhancing the productive capacities of developing countries so as to bolster trade and financial flows by increasing export efficiency through the expansion of the Inter-Agency Cluster on Trade and Productive Capacity as well as to ensure sustainability in development and economic growth by:

a. Updating tax policies to create a conducive climate for FDI with the help of the FAWB organization mentioned in operative clause three;

b. Decreasing regulations and restrictions, reducing tariffs, and promoting governmental subsidies to ensure trade sustainability;

c. Diversifying economic interests and stake holding, which will allow member states to protect their assets from price volatility in the global market, protecting member states from reliance on ODA;

8. Further stresses the crucial role of Southern-led, sub-regional, regional, and national development banks in supporting South-South initiatives and action plans, thus enabling local funding for local enterprises;

9. Promotes the creation of regional and international expositions such as the Arab States Regional South-South Development Expo created by the International Labour Organization and hosted by Qatar in 2014, in order to bring together all stakeholders and stress the success of the already established South-South cooperation projects;
10. Encourages the United Nations Secretary-General, in cooperation with relevant UN agencies, national
governments and regional organizations to prepare a report on SSC by:

   a. Including an evaluation framework of existing SSC to identify projects so as to better the sharing of
   expertise, with respect to efficiency cost-benefit analyses (CBA) and implementation of a timeline;
   
   b. Implicating guidelines for an evaluation framework of SSC;

11. Urges an increase in FDI towards low-income countries, and capacity building so as to reduce the risks
associated with foreign investors by calling the Multilateral Investment Guarantee Agency to instate concrete
monitoring mechanisms;

12. Suggests the creation of a Committee for Responsible and Transparent Participation (CRTP), a partition of the
IATF responsible for the monitoring of deployment of FDIs, acting as:

   a. A consultant to member states for the negotiation of FDI conditions and the revision of their tax
   policies to prevent disadvantageous and overexploiting investments;

   b. An agent monitoring the sustainability and the redistribution of benefits resulting from FDIs between
   the investing company and the host state, with particular attention to overexploitation, tax evasion,
corruption, and restrictions on local labor involvement;

   c. A catalyst for FDI providing monitoring and transparency for the investing companies on the actual
   effect of their investments;

13. Urges Member States to update their economic policies to discourage aggressive and unrewarding intervention
of private entities in developing states, while furthering and encouraging those who do otherwise.
The General Assembly Second Committee,

Guided by the purposes and principles of the Charter of the United Nations,

Recognizing the precedent set by the Monterrey Consensus, which called for mobilizing both domestic and international resources for development,

Highlighting the Doha Declaration on Financing for Development, which encourages the widespread use of economic stimulus packages, while improving regulation and monitoring,

Seeking to achieve Sustainable Development Goal (SDG) 17 on global partnerships through the Addis Ababa Action Agenda (AAAA),

Desiring private corporations to share best practices with Least Developed Countries (LDCs) for debt reduction through panel discussions such as the Paris Club as mentioned in General Assembly resolution 69/167 of 2014 and in accordance with the International Monetary Fund (IMF) Guidance Note on the Assessment of Reserve Adequacy and Related Considerations,

Emphasizes the importance of developing countries to adopt programs for economic expansion and infrastructure development,

Recalling the 2015 SDGs addressing the reduction of poverty and socio-economic inequalities,

Affirming the paramount development frameworks particularly stressed in the 2030 Agenda for Sustainable Development and the 2015 Paris Agreement in order to ensure a sustainable, equitable, and inclusive future for all,

Seeking to reduce inequalities through the involvement of the public sector through multiple programs and services such as free trade agreements and global North-South partnerships,

Emphasizing the importance of Public-Private Partnerships (PPPs) via South-South cooperation and triangular cooperation in order to aid in the financing of the AAAA,

Noting the significance of establishing clean air and clean energy as outlined in SDG 7,

Focusing on the Economic and Social Council’s International Tax Cooperation,

Recalling the UN SDG 8 addressing the promotion of inclusive and sustainable economic growth and its initiative on carbon tax measures,

Citing the emphasis of financial cooperation between Member States and monetary funds within General Assembly resolution 69/111 of 2014 and the SDGs,

Noting the importance of well-planned tax initiatives to promote a green sustainable economy,

Stressing the importance of effective allocation of funds to foster sustainable infrastructures for a developing economy,

Recognizing the importance of Official Development Assistance (ODA), which can be enhanced by the coordination between donors and recipients to meet development goals,
Acknowledging the efforts of the follow-up and review of the AAAA, including the 2016 Inaugural Economic and Social Forum on Financing for Development and the importance on the implementation of Inter-Agency Task Force on Financing for Development,

Noting with deep concern that insufficient statistical capacity has negative impacts on development, as outlined in the World Bank’s Building Statistical Capacity to Monitor Development Progress report,

Fully aware of the UN Conference on Trade and Development’s 2016 World Investment Report, which found that $5-7 trillion is needed annually to achieve the SDGs,

Taking note of the recommendations of the UN Statistical Commission on the Development of an SDG monitoring system and recognizing the importance work of Inter-Agency Expert Group on SDG Indicators (IAEG-SDGs),

Recognizing that the global indicators help provide consistent international statistics and discrepancies reconciled systematically as mentioned in the proposals of indicators and Monitoring Framework for FfD: Proposals for Follow-up and Review of the AAAA, published by sustainable development solutions network,

Considers the development of the microcredit market by facilitating the access of the market for all people and companies, along with sending experts from the World Bank to help the finance system of poor countries to adapt and to implement this market,

Acknowledging the UN Secretary General’s 2014 report on the “State of South-South Cooperation”, which found that South-South cooperation is worth between $16.1 and $19 billion,

Believing that the Inter-Agency Task Force on Financing for Development should play an active role in monitoring commitments and utilizing funds,

Taking note of economic partnership agreements as a method to expedite the effectiveness and accountability of development aid,

Keeping in mind the importance and utility of multilateral approaches for administering development aid,

Deeply concerned about illicit financial flows, in both investment-receiving Member States as well as donors and the role multilateral agencies play in the oversight and verification of economic activity,

1. **Expresses its hope** for members of the Paris Club to incorporate AAAA into their debt management practices to aid developing countries by:
   a. Fostering global stability and growth by promoting effective macroeconomic policies that insure stability of the national currencies by maintaining adequate level of net international reserves in order to reduce the probability of balance of payments crisis;
   b. Supporting financial institutions efforts to promote market economic policy;
   c. Negotiating debt rescheduling and debt relief agreements;
   d. Promote anti-corruption and fiscal transparency efforts to help the inclusive allocation of fiscal resources;

2. **Encourages** developing countries to invest in human, institutional and infrastructural capacity building in order to be financially attractive to external public and private investors according to the effective United Nations Conference on Trade and Development 02/03 K and the United Nations Development Program’s Strategic Plan for Development;

3. **Encourages** developing Member States to invest received funds for actions that reduce poverty and socio-economic inequalities at a local level by investing in:
a. Education infrastructure and affordable academic services;

b. Health infrastructure and affordable access to health system;

c. Sustainable jobs creation and empowerment for the social inclusion of the lowest income individuals and other marginalized populations;

4. **Encourages** the establishment of an effective comprehensive economic and social framework for the promotion of public private partnerships, including effective tax systems, laws, and institutions;

5. **Endorses** the implementation of public-private partnerships (PPPs) in order to encourage economic funding for the development of the AAAA while promoting sustainable solutions that foster innovative job creation by:

   a. Catalyzing private capital for early-stage businesses and strengthen the environment for entrepreneurship;

   b. Creation of jobs along with the green economy;

   c. Working alongside organizations such as the Gates Foundation, The World Trade Organization;

   d. Better visibility among trade treaties such as the Trans-Pacific Partnership and Free-Trade Agreement;

   e. Use of regional frameworks like the Central European Initiative in regions around the world to focus on implementing effective PPPs on the local level with a project based approach;

6. **Promotes** utilizing the Vienna Programme of Action mentioned in the AAAA in order to properly use provided funds by developing countries for the purpose of promoting infrastructure and economic development;

7. **Supports** all regional organizations, such as the Central Asia Regional Economic Cooperation (CAREC), to build monitoring systems in regional level via peer review mechanism to further carry out the multi-layered monitoring framework;

8. **Endorses** the Technological Facilitation Mechanism’s effective sharing of science, technology, and innovation (STI) through north-south cooperation to encourage Member States to structure systems that help the flow of STIs to fight poverty, environmental degradation, and unemployment through access of STI;

9. **Emphasizes** the importance of utilizing eco-friendly technologies to create sustainable industries for the growth through the use of hydropower, solar power, and alga-culture via the Organization for Economic Cooperation and Economic Development;

10. **Calls for** the strengthening and expansion of UNESCO’s efforts through its program of *ICT in Education Policy* to aid the flow of technology between developed states and developing states, which facilitate access to internet and technology and also educates its beneficiaries on how to use these technologies to integrate into the global community and further educate Member States’ human capital;

11. **Proclaims** the Tax Administration Diagnostic Assessment Tool in order to further improve the use and performance of Member State’s tax administration systems by identifying and analyzing revenue policy to construct better policies for sustainable development, such as carbon credits;

12. **Promotes** the use of innovative financing mechanisms for the achievement of the AAAA through:

   a. The model of the RED Brand-Global Fund to Fight AIDS, Tuberculosis and Malaria partnership as, which assigns the Red Brand to certain products, which will donate 50 percent of their profits to The Global Fund;
b. National legislation to implement innovative financing mechanisms like environmental tax models, whether through carbon offset, non-renewable energy, and industrial and municipal waste taxes to both finance sustainable development and promote sustainable practices;

c. The use of the United Nations Development Program Alternative Financing Lab’s multiple recommendations, including:

   i. Blockchain financing, which helps to formalize bitcoin financial transactions;
   ii. Preventative finance through social impact bonds;
   iii. Forecast-based Finance, which prepares financiers and planners in natural disaster-prone areas to divert funds and respond to disasters;
   iv. Crowdfunding for development;

13. **Recommend**ing the promotion of future summits on financial collaboration between relevant ministries that will build connections and facilitate collaboration modeled after the Financial Innovation Platform with the participation of all Member States to join the sharing of knowledge;

14. **Encourages** tax relief for companies and projects that promote long-term sustainable projects, involving local communities and that respect the implementation of the AAAA for reduced taxation, tax credits, and subsidies for local hiring;

15. **Encourages** all the official development aid (ODA) programs or foreign direct investment (FDI) projects to include the follow-ups and reviews systems with the aim of:

   a. Supervising the efficiency of utilization of the money and resources;
   b. Serving as instructions or indications on resources allocations under AAAA in the future;
   c. Ensuring fiscal and accounting transparency in order to facilitate absorption of capital;
   d. The importance of Member States and international investors considering diverse development metrics in targeting development aid and FDI, including gross domestic product and the Human Development Index;

16. **Emphasizes** the value of the indicator-based global monitoring framework to achieve the goals of the AAAA by:

   a. Establishing clean air and applicable indicators to measure the progresses of fulfilling SDGs in all aspects;
   b. Tracking the progresses by referring to indicators provided by expert groups or tasked UN agencies with responsibility of fulfilling SDGs such as WTO, UNDP, UNCTAD;

17. **Recommend**s investment in developing Member States’ capacity to measure and report statistics and data in order to implement both the SDGs and the AAAA by:

   a. Developing comprehensive socio-economic databases modeled after the Tanzania Socio-Economic Database, which strengthens poverty monitoring and indicators to promote more targeted and effective investment, while only requiring a UNDP-UNICEF co-funded annual budget of US $150,000;
   b. Modeling regional south-south cooperation initiative on building statistical and data-gathering capacity after *Knowledge Sharing on Census*, which allows the Brazilian Institute of Geography and Statistics and the United Nations Population Fund to share best practices on the use of common technological devices, such as personal digital assistant devices to collect census data with African Member States;
c. Encouraging Member States to support civil society to provide independent sources of data collection in cooperation with national and international actors, and to support developing Member States’ internal auditing capacities;

d. Building coherent national information systems like the Strategic Plan for an Emergent Gabon in order to develop baseline data within Member States;

18. **Supports** the development of the microcredit market by facilitating the access of the market for all people and companies, along with sending experts from the World Bank to help the finance system of developing countries to adapt and implement this market;

19. **Promotes** increased support for the Inter-Agency Task Force on Financing for Development in regards to monitoring commitments and actions in the utilization of funds by developing nations such as increasing project management support by developed nations for developing countries;

20. **Endorses** the use of multiple preventative approaches to ensure the efficient and transparent use of development funds within Member States, including:

   a. The use of Tunisia’s Anti-Corruption Commission as a model for institutions to reduce corruption, which provides an accessible outlet for individuals to report officials at all levels of government accused of corruption in order to efficiently utilize financial resources;

   b. Maintaining public registers identifying the ultimate owners of companies and trusts so that Member States can improve investor confidence and reduce corruption;

21. **Calls upon** loans from developed nations and organizations to be monitored through the GATEWAY program to increase capital efficiency in government programs and limit corruption;

22. **Urges** the support of south-south and triangular cooperation through:

   a. A study conducted by ECOSOC on the cooperative potential of developing Member States who are otherwise overlooked in the global South-South market to be involved in global south-south and triangular cooperation;

   b. Modeling regional south-south cooperation initiatives after Knowledge Sharing on Census, which allows the Brazilian Institute of Geography and Statistics and the United Nations Population Fund to share best practices on the use of common technological devices, such as personal digital-assistant devices to collect census data with African Member States;

   c. Encouraging free-trade between developing countries to encourage the importation inside south-south cooperation;

   d. The promotion and expansion of Songhai Centres to other regions and Member States, which serves as a forum for rural communities within developing Member States to both share and implement new, more efficient sustainable agro-ecological practices at the local level;

23. **Encourages** Member State recipients of international development funding to foster investor and donor confidence by furnishing annual reports to investing and donating parties detailing:

   a. A detailed development plan stating specific financial needs to facilitate the appropriate allocation of resources;

   b. The specific use of all development funds during the prior year;

24. **Recommends** the consideration of the European Union’s efforts, to discourage illicit flows of money and encourage intra-regional investment;
25. *Endorses* the supplement of development support by Member States through NGOs and international programs in lieu of direct budget support in order to maximize aid's efficiency;

26. *Urges* that Member State recipients of development aid facilitate oversight of its use through the World Trade Organization’s auditing services as well as project inspections, while ensuring that donors oversee the most efficient and effective utilization of their funds in order to improve donor and recipient trust and confidence;

27. *Solemnly affirms* the need for cooperation and communication between national and regional authorities to increase the coordination between the funds received by regional blocks with the local communities needs and priorities;

28. *Encourages* both developed and developing Member States to pursue long-term development policy planning that creates connections between organizational and educational institutions in order to promote the construction of a multidimensional way of addressing on gender equality, quality of education, health security policies, and economic policies.
The General Assembly Second Committee,

Mindful of the sovereignty of Member States, prescribed under article 2 of the Charter of the United Nations,

Recognizing the need to bridge inequalities of income and healthy well-being for vulnerable populations in a sustainable manner, as discussed in Economic and Social Council’s (ECOSOC) declaration Implementing the Post-2015 Development Agenda, so that they can actively participate in economic practices that encourage environmental friendly enterprise and infrastructure development,

Noting that women make up 50% of the population, job force, and informal economy, as emphasized by 2015-2016 United Nations Entity for Gender Equality and the Empowerment of Women Annual Report,

Conscious that ethnic minorities are more likely to be marginalized in regards to equal access to education and employment opportunities, as mentioned by ECOSOC resolution 2008/18,

Acknowledging that Indigenous Peoples are uniquely vulnerable to and overrepresented in global poverty, hindering equal economic and political development at community, national, and regional levels, as covered by ECOSOC resolution E/C.19/2016/5,

Recalling the 101st Session of the International Labour Conference in Geneva 2012 in which the committee stresses the importance of promoting youth employment,

Emphasizing that enhancing an inclusive financial cooperation is crucial to achieve sustainable development goals and that the innovation of the national financial systems of Developing States must be considered as a priority to allow these countries to reach their full development and independence,

Encouraging all willing and able Member States’ funding of multilateral and regional efforts to promote responsible business conduct through promoting action in global supply chains, and reaffirming the continuance of providing university scholarships to students from developing countries,

Expressing that all Member States recognize the Financial Innovation Platform (FIP), addressed by former Secretary-General Ban Ki-moon, in order to have a better representation of every Member States’ interests within the focus the Addis Ababa Action Agenda (AAAA),

Fully aware of the differences in monetary capabilities of individual states to facilitate financial monitoring within their own borders, and the lack of global uniformity this creates, as endorsed by the United Nations (UN) Anticorruption Convention,

Noting the International Tax Cooperation and Implications of Globalization document and the lack of tax policy cooperation resulting in large losses in tax revenue due to profit shifting by multinational corporations,

Reaffirming the importance of all willing and able Member States to meet the 0.7% target of Official Development Assistance (ODA), while Least Developed Countries (LDCs) meet 0.15%, as proclaimed in the Third International Conference on Financing for Development and as agreed upon during the Millennial Development Project, to encourage economic development within semi-developed and LDCs,

Stressing that the diffusion of both monetary and entrepreneurial capital through bilateral and multilateral partnerships is important in implementing the AAAA, based on requirements set out in both the Paris Agreement and the 2030 Agenda for Sustainable Development (2015),
Recognizing tax credit policy, such as the Solar Investment Tax Credit, that promote investments within green frameworks,

Recognizing the need for other Member States to implement environmental sustainability,

Deeply conscious of the legacy of colonialism, particularly within the politico-economic contexts of many developing states, as outlined in articles 73 and 74 of the Charter of the United Nations, and further deploring initiatives which prioritize industry over the needs of States,

Alarmed by the lack of monitoring procedures currently in place, as brought to attention by the Federal Emergency Management Agency, including data collection agencies and the lack of a singular database, as well as the crucial importance in terms of policy-based interventions,

Realizing the differences in financial and technological capabilities of individual States to access potential monitoring systems, and the inequality this perpetuates, as supported by the World Data System,

Recognizing the former Secretary-General, Ban Ki-moon, acknowledgment that information and communications technology (ICT) helps fighting poverty and hunger in relation to the lack of funding for technology and energy in LDCs during the World Telecommunication and Information Society Day in May 2011,

Emphasizing the need for female training in healthcare education by providing them access and participation to educational programs, as reiterate in the ECOSOC resolution 2008/29,

Affirming the necessity to ensure gender equality in training and guidance in healthcare, as expressed by General Assembly resolution 67/L.36 of 2012, addressing global health and economic foreign policy to successfully provide both education and jobs,

Realizing the need for advanced sexual transmitted disease relief and prevention projects; noting that 36.7 million people worldwide suffer from HIV/AIDS, as indicated by the Joint United Nations Programme on HIV/AIDS’ \(\text{AIDS By The Numbers 2016}\) report which expressed preventing sexual transmitted diseases works towards stabling economic development and job integration,

Alarmed that, according to the World Health Organization (WHO) and United Nations Children’s Fund (UNICEF) Joint Monitoring Programme for Water Supply and Sanitation, an estimated 1.8 billion people worldwide drink water that is contaminated, while 783 million people around the world do not have clean or sanitary water, preventing them from safely entering the workplace,

Acknowledging the lack of effective educational systems especially those present in Member States which fall under the 2016 UN Committee for Development Policies of the LDC,

Recognizing, in line with UN Educational, Scientific and Cultural Organization’s (UNESCO) Eighth Consultation on the Implementation of the Convention and Recommendation Against Discrimination in Education, the dire consequences that lack of education can have on vulnerable populations and the impact this has on the opportunities for advancement and development,

Notes the recognition of the UNESCO Education for Sustainable Development Review to increase accessibility of primary and secondary education of youths,

Believing in the UN’s 2030 Agenda for Sustainable Development and its effective implementation,

Acknowledging the lack of effective educational systems especially those present in Member States which fall under the 2016 UN Committee for Development Policies of the LDC,

Noting of the improvements that have been made as a result of public-private partnerships (PPPs) in Member States such as the Republic of Cameroon, which increased its growth infrastructure by 1.26 per cent from 2000 to 2005 due to its improvements in ICT,
Recognizing in line with UNESCO’s Eighth Consultation on the Implementation of the Convention and Recommendation Against Discrimination in Education, the dire consequences that lack of education can have on vulnerable populations and the impact this has on the opportunities for advancement and development,

Alarmed by the lack of non-pecuniary incentives provided to educational professionals, as such impediments lead to the retaining of trained teachers, a necessity that is stressed by the United Nations Matters Programme,

Recalling UNICEF’s efforts for helping to pay for schooling to children under the age of twelve, due to 75 million children in countries with crisis, who in turn miss out on education as mentioned in a 2016 UNICEF press release,

Emphasizes the recognition of the UNESCO Education for Sustainable Development review, to increase accessibility of primary and secondary education of youths,

Taking into consideration the need for establishing greater cooperation between developed countries and LDCs, in which everyone contributes the resources outlined in AAAA resolution 51, towards the growth of regional and international economies,

Observing that a lack of efficient infrastructure hinders Member States’ financial growth and stability; a concern stated in Sustainable Energy for All (SE4ALL), and requires substantial improvements in sectors such as access to electricity, energy, as well as ICT,

Aware that the integration of PPPs significantly improves the infrastructure and thus increases the capital of Member States, as stated in AAAA resolution 46,

1. Recommends Member States to promote local green economy infrastructure by allocating resources from green initiatives, such as the United Nations Poverty-Environment Initiative, which redirects funds back into the local green infrastructure, while providing mainstream poverty-environmental linkages, to ensure vulnerable populations have incentives and opportunities to think and grow green;

2. Encourages Member States to adopt gender-inclusive initiatives that assist in the transition of the informal to formal economy, such as Nepal’s Transitioning into the Formal-Women Entrepreneurs in the Informal Economy Program that provides skill-set training to help women apply to the work force;

3. Highlights the importance of hiring uneducated vulnerable populations into unskilled and semi-skilled jobs; while providing educational training and skill-set programs directed at these vulnerable populations, and encourages Member States to use models such as the Inter-American Centre for Knowledge Development in Vocational Training Initiative (CINTERFOR); with a renewed focus on avoiding perpetuating intergenerational cycles of poverty and lack of access to education and opportunity;

4. Urges Member States work towards indigenous inclusion and participation in regional and global economies, while preserving their unique cultures and values, by partnering with organizations such as the Native Planet, a Non-Governmental Organization dedicated to the self-empowerment of indigenous people and the preservation of world ethnic cultures;

5. Calls upon all willing and able Member States to promote the transition to a sustainable production model, such as the Youth Employment Programme, which encourages the creation of decent jobs for young people, supporting small and medium enterprises, and boosting public policies in development processes of each state’s Sustainable Consumption Practices;

6. Calls upon the creation of a publicly accessible data collection program of willing and able Member States, modelled after the Tanzania Socio-Economic Database which is co-funded by United Nations Development Programme (UNDP) and United Nations Children’s Fund (UNICEF) with a $150,000 annual budget that targets poverty monitoring and effective investments by:
a. Encouraging further funding from these agencies, as well as donations from the Member States, to facilitate a replication of a successful database on a globally accessible scale;

b. Ensuring that state sovereignty is respected at all times in the monitoring, collection and sharing of data;

7. Further recommends, as emphasized in the Global Compact Supply Chain Sustainability Framework, promoting human rights, fair labor practices, environmental progress and anti-corruption policies;

8. Supports the promotion of programs aimed at the improvement of skills and capacity of local private sector workers in order to allow a wider access to financial services, local and regional markets and economic and social infrastructure by:
   a. Moving to reduce barriers and create incentives for informal businesses to join the formal economy by streamlining business registration process, improving the regulatory environment and procedures, reforming property rights systems and tax systems and expanding access to government services;
   b. Endorsing the sharing of objectives, such as investment risks, between public and private sector and the extension of availability of financial and contractual instruments aimed at reducing the political, economic and financial risks in order to encourage private investment;

9. Supports the removal of traditional barriers of the intensification of microfinance, such as high costs of small transactions, lack of traditional collateral, lack of basic requirements for financing, and geographic isolation through the encouragement of cooperative financial systems:
   a. Moving to reduce barriers and incentivize the transition from informal businesses to formal economy by consolidating business registration process, improving the regulatory environment and procedures, reforming property rights and tax systems and expanding access to government services;
   b. Endorsing the sharing of objectives, such as investment risks, between public and private sector and the extension of availability of financial and contractual instruments aimed at reducing the political, economic and financial risks in order to encourage private investment;

10. Encourages the enhancement of the World Trade Organization Aid-For-Trade Initiative by specifically utilizing a larger proportion of ODA targeting the development of infrastructure (e.g. roads, bridges, etc.), especially within LDCs, as well as strengthening the monitoring systems of ODA implementation, to increase international market accessibility for rural communities;

11. Recommends a centralized monitoring system that is facilitated by the ECOSOC Executive Bureau to ensure equal levels of monitoring between Member States;

12. Encourages sharing environmental data, metadata, and eco-friendly products, and technology to be made available with a minimal time delay and free of charge to Member States, as outlined by the Data Sharing Principles of the World Data System;

13. Suggests that willing and able Member States with both technical and financial capabilities emulate and assist the Green Industry Innovation Program, currently sponsored by Norway, which would include:
   a. Developing a regional-specific application process for local businesses, especially within least developed countries, focused on green energy innovation programs;
   b. Raising and supplying initial grants and providing technical capital to catalyze small business efforts to incorporate green innovation within small businesses;
   c. Developing a monitoring system to ensure grants are spent effectively and to remove said grants if they are failing to promote green innovation;
14. **Strongly encourages** Member States to provide tax relief programs outlined by international energy agencies, as the Russian Ministry of Energy is planning to implement in 2017, to local private businesses, successfully done by the Ukraine’s Feed-in Tariff, which provides tax breaks for actors who obtain a certain amount of kilowatt-hours, which encourages access to sustainable renewable energy sources such as solar, wind, and bio-energy;

15. **Emphasizes** the importance of regular conferences to discuss the success of monitoring green initiatives as modeled by the High-Level Political Forum, as well as the significance of the results found by supporting the creation and distribution of annual reports with statistics from previous years, allowing comparison between past, present, and target levels;

16. **Encourages** sharing of environmental, health, education, and financial data, metadata, and innovative products and technology to be made available with a minimal time delay and free of charge to Member States, as outlined by the *Data Sharing Principles* of the World Data System:
   a. Registering a library and registry of member state data on renewable energy outputs from infrastructure and initiatives;
   b. Keeping track of success from improved and coordinated educational systems tracking rates in graduation, resulting employment, purchases, and investments;
   c. Keeping an organized record of local and national budgets and the destinations of aid and resources for outlined AAAAA goals;
   d. Accessibility of relevant information, while respecting state sovereignty and security, by all citizens, business and government officials to ensure transparency, accountability, and efficiency;

17. **Recommends** AIDSFree work to expand to other African member states that promotes voluntary male medical circumcision and distribution of birth control aids;

18. **Considers** programs similar to the Lady Health Workers Programme in Pakistan, that offers a 6-month training course, medical supplies, and monetary assistance to support women throughout their training, to be a model for vocation health care training;

19. **Emphasizes** the Men’s Health Education Council that provides free and low cost men’s health assessment, education programs and awareness;

20. **Calls upon** the work of Inveneo, a non-profit to provide tools and technology to benefit education and healthcare in the developing world, to help with access to ICTs in rural healthcare sectors;

21. **Encourages** Member States to collaborate with UN agencies and NGOs to monitor water sanitation and improve facilities and drinking-water sources as seen with the Joint Monitoring Programme for Water Supply and Sanitation cofounded by the WHO and UNICEF;

22. **Supports** the introductions of alternative institutions to university level education, with the final goal to realize Sustainable Development Goal (SDG) 4 on achieving quality education, in order to promote extensive opportunities to all Member States’ citizens in both the educational and vocational fields;

23. **Encourages** Member States to support investment in education directed towards all populations, especially targeting children and minorities, including children with disabilities:
   a. Following up on UNICEF’s 2013 *State of the World’s Children Report*, taking actions with financial aid of NGOs, UN bodies, and private investment for developing countries for achieving the SDG 4;

24. **Urges** member states, as set by UNESCO in the achievement of the *Global Development Agenda*, to further develop their primary and secondary education by:
274 a. Including a common level-based system divided in adequate educational stages;
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276 b. Giving a skill-set and vocational training for the labor market;
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278 c. Implementing an all-inclusive educational policy to ensure equal treatment;
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280 d. Ensuring local stakeholders assist in searching for applicable fund;
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25. **Invites** Member States to implement a global university education program, such as Education City in Qatar, a non-profit organization that utilizes education programs from top rated universities for developing countries, with the aid of the United Nations Office for Projects Services (UNOPS) to support the construction of facilities with resilient materials to support quality education by building facilities and capacitating personnel for the projects;
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26. **Recommends** Member States to provide non-pecuniary incentives such as adequate accommodation, social benefits and/or other incentives for trained teachers, which can be modeled after the UNESCO project for training to improve education in Palestine’s Quality Systems for Quality Teachers;
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27. **Further recommends** a common transparent shared platform, embodied in the International Task Force on Teachers for Education supported by UNESCO, between all member states’ governments regarding teacher’s training in order by ensuring skills for all education levels granting access to education material and technology and providing the education quality offered by voluntary educators,
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28. **Invites** developed Member States to assist the LDCs by forming regional connectivity, industrial cooperation, human resource development, as well as diverse investment opportunities, such as the China-Pakistan Economic Corridor (CPEC);
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29. **Urges** Member States to foster socio-economic development and reduce poverty through integrated regional infrastructure services and networks in the energy, ICT, transport, and water sectors amongst others as supported by The Program's Sector Studies, funded by the Pemphigus Pemphigoid Foundation (IPPF) Grant, as well as strategically thorough analysis options for the development of infrastructure in transportation, energy, ICT, Trans-Boundary Water and professional consulting workshops;
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29. **Further invites** willing and able Member States to take note of the partnership between Cameroon’s Ministry of Economy, Planning and Regional Development (MINEPAT), the UNDP, and United Nations Economic Commission for Africa with special support from France, South Korea, and South Africa, and should implement similar infrastructure renewal projects, such as the coordination and reconstruction of transportation infrastructure;
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30. **Encourages** Member States to address the constraints mentioned by clause 21 and 22, to create a global partnership founding sustainable and cost-effective infrastructure, as done by Programme for Infrastructure Development in Africa (PIDA) to address constraints and challenges which negatively impact foreign investments, the economic rate and social development of Africa by focusing on global partnership to make a fair sustainable regional infrastructure.
The General Assembly Second Committee,

Recalling the Third International Conference on Financing on Development, held in Addis Ababa, Ethiopia,

Reaffirming the United Nations Sustainable Development Goals (SDGs), and the 2012 Conference on Sustainable Development,

Deeply convinced of the importance of the Addis Ababa Action Agenda (AAAA) and the fact that the method of implementation of the AAAA is crucial to its success because of the variety of different goals,

Acknowledging the direct impact that Official Development Assistance (ODA) holds on ending poverty (SDG 1), facilitating decent work and economic growth (SDG 8), reducing inequalities (SDG 10) and avoiding the shortfalls of the Millennium Development Goals (MDGs),

Taking into consideration the recommendation of goal 17.2 of the SDGs which recommends developed countries to reach the target of 0.7 per cent of the Gross National Income (GNI) contributed to ODA, as included in the official definition of ODA by the Organization for Economic Co-operation and Development (OECD),

Emphasizing the potential and viability of vocational training and micro-finance development as methods of sustainable regeneration of a country’s economy, advancing gender equality and enhancing access to better education,

Appreciating the efforts made by proponents of education such as United Nations Educational, Scientific and Cultural Organization (UNESCO), Global Education First Initiative (GEFI), and Italian Republic’s Buona Scola on priorities such as putting every child in school, improving the quality of learning, improving digital skills and vocational training, and placing greater emphasis on educating women and children under 12,

Noting the work and success of the United Nations Capital Development Fund (UNCDF) and the United Nations Development Programme (UNDP) in the realm of microfinance, such as the Microfinance Development Program in Uzbekistan while respecting the International Aid Transparency Initiative (IATI) Standard to be the standard in which financial aid transactions are carried out,

1. Encourages the establishment of national Financial Intelligence Units (FIUs) with the following responsibilities:
   a. Receive and analyze transaction reports from all available financial reporting entities to identify money laundering, associated predicate offenses, the financing of terrorism, or any other suspicious or illegal activity;
   b. Each national FIU will be comprised of four separate task forces with differentiated responsibilities: Judicial, Law Enforcement, Administrative, and Hybrid;

2. Invites all Member States and Non-governmental organizations (NGOs) to actively participate in global development processes by:
   a. Providing resources such as volunteers and educational tools and materials that will be used towards developing educational programs;
   b. Encouraging individualized micro financing packages tailored to the specific needs and circumstances of individuals and firms in Low-Income Countries (LICs);
3. **Recommends** the creation of a temporary committee to evaluate the results of the Global Education First Initiative (GEFI), and recommend changes to the initial operational and strategic framework, which are to be implemented upon the 5-year renewal of the GEFI in September 2017;

4. **Endorses** the implementation of the AAAA primarily via a three-pronged approach that outlines recommended policy measures to facilitate economic development through supporting the Green economy, educational development, and financial sustainability;

5. **Recommends** the formation of the Augmentation of the Volume of Monetary aid to Developing Countries to Promote a Green Economy, Implementation of Vocational Education, and Development of access to financial services for individuals and firms in LICs initiative (AID), which is designed to implement the AAAA through the following actions:

   a. Augmenting volume of monetary aid to developing countries to promote a green economy by:

      i. Recommending the national codification of tax incentives designed to increase the volume of trading of green bonds and other financial products tied to ecologically conscious investment in economic development;

      ii. Establishing partnerships between national governments and NGOs that specialize in monitoring and evaluation of financial administration of development projects, such as InterAction’s Evaluation and Program Effectiveness Working Group (EPEWG), to analyze expenditure efficiency of such projects, and submit an annual report to the ECOSOC;

      iii. Encouraging the establishment of bilateral and multilateral cooperative international initiatives such as the Ecological Civilization initiative, especially among Heavily Indebted Poor Countries (HIPC’s), for the explicit purpose of promoting green development cooperation and collaboration;

      iv. Continuing leveraging existing income sources and encourage the solicitation of additional funds through NGOs, private donors, international financial institutions, non-profits, cooperatives and charities;

      v. Encouraging the organization of Public-Private Partnerships (PPPs) to increase physical infrastructure investments to foster economic growth and positive spillover in other focus areas of the SDGs;

   b. Implementing the Vocational Education initiative through 18-month education programs designed specifically for each national and cultural context by:

      i. Arranging and enlisting a team of volunteers who will provide vocational education on specific trades and professions to locals in LICs, specifically to the unemployed, through collaboration with relevant NGOs, such as United Nations University (UNU) and Teachers Without Borders (TWB);

      ii. Providing financial incentives for locals, modeled after the cash transfer mechanism from Mexico’s Oportunidades program, to minimize the opportunity costs of completing an education;

      iii. Assisting residents in navigating local and regional labor markets in order to maximize efficiency;

      iv. Requesting UNESCO to consider allocating funds to support this initiative;

   c. Encouraging the development of access to financial services for individuals and firms in LICs by:

      i. Encouraging collaboration between Micro-Financing Institutions (MFIs) and standard banks such as Kiva and FINCA to establish a framework for improving access to financial services and loans, especially for individuals and firms who lack sufficient collateral to obtain loans within traditional financial institutions;

      ii. Encouraging Member States to utilize regional data to guide microfinance development based on which regions are in greatest need so as to reduce regional disparities, with a particular focus on microcredit as an engine for agricultural development;
6. Suggests the expansion of the use of ODA to better address obstacles, such as economic inequality among nations, sustainable loans, and micro financing initiatives that:

   a. Make ODA readily available to micro-financing programs such as the UNCDF;
   
   b. Reach individuals from least-developed and developing countries by giving access to affordable financing for sustainable business growth;
   
   c. Acknowledge the impact micro-financing has on developing and least developed countries, especially those with the need for access to financing in familial agriculture, single mother individual business enterprise, and the impoverished without access to formal financing services;

7. Advises Member States to use this opportunity to achieve their ODA funding commitment of 0.7% of their GNI to allow for more initiatives within developing countries and further effectiveness of ODA in accordance to the SDGs by:

   a. Maintaining the requirement for 0.15% of GNI to be allocated to Least Developed Countries (LDCs);
   
   b. Encouraging the increase of financially able countries to allocate 0.2%;

8. Further recommends all transactions regarding ODA to be held to the International Aid Transparency Initiative (IATI) Standard to ensure the sovereignty of all Member States is respected.
The General Assembly Second Committee,

Deeply conscious of the General Assembly Second Committee mandate outlined in Article 55 of the Charter of the United Nations (UN) on promoting solutions of international economic, social, health, and related problems to create the necessary conditions for stability and improved quality of life,

Taking into account the Addis Ababa Action Agenda, adopted in General Assembly resolution 69/313 of 2015 at the Third International Conference on Financing for Development, which provides guidance on potential financial strategies for implementing the Sustainable Development Goals (SDGs),

Acknowledging that Least Developed Countries (LDCs) have limited technical, financial, and institutional capacities,

Expressing appreciation for the 2017 UN World Data Forum held in Cape Town, South Africa, which initiates international dialogue and promotes global data literacy,

Recognizing that the international community, at the highest political level, is committed to fighting corruption within its institutions, as evidenced by General Assembly resolution 60/207 of 2006,

Reminding Member States of the importance of fulfilling their commitments made in the Doha Declaration on Financing for Development (2008),

Taking into account General Assembly resolution 69/239 of 2015, that highlights South-South Cooperation as an effective way to promote sustainable development,

Recognizing the positive impact on sustainable development of monitoring agencies such as, but not limited to the International Monetary Fund (IMF), Demographic and Health Surveys, and the World Bank,

Recalling General Assembly resolution 67/218 of 2013 that promotes fiscal transparency and accountability on the improvement of social cohesion and foreign investment,

Deeply alarmed by the fact that corruption and the lack of fiscal and monetary transparency in government, results in less favorable environments for Foreign Direct Investment (FDI) and Official Development Assistance (ODA),

Acknowledging the efforts to eradicate poverty through multilateral cooperation between benefactors and recipients of ODA states,

Stressing the need for ODA to be directed into projects adhering to the SDGs to ensure long-term and sustainable growth of the recipient countries,

Deeply concerned with the negative externalities arising from the lack of international cooperation and discourse regarding taxation and other financial reporting standards,

Further noting with concern that the existence of platforms fostering prejudice towards alleged non-cooperative tax jurisdictions is detrimental to most Member States, especially developing countries, to advance their socio-economic development,

Recognizing the effectiveness of data collection programs to help fill financial knowledge gaps and address issues deriving from the lack of disaggregated data as noted in the SDG target 17.18,
Acknowledging that the Open Data Platform is essential to improve data collection in areas that lack the funding and capacity to collect data,

Recognizing the work of the Committee of Experts on International Cooperation in Tax Matters under Economic and Social Council (ECOSOC) resolution 2004/69, which provides a framework for dialogue aimed at strengthening the financing for sustainable development by enhancing and promoting tax cooperation amongst Member States,

Further recognizing the need to fund an accountability framework that promotes multilateral cooperation and financial inclusion,

Recalling paragraph 19 of the Johannesburg Declaration on Sustainable Development, adopted by the World Summit on Sustainable Development, which recognizes corruption as a serious barrier to sustainable development, especially in financial institutions,

Emphasizing the importance of the UN Department of Economic and Social Affairs (DESA) in coordinating global policies which address the implementation of the SDGs,

Referring to General Assembly resolutions 32/181 of 1977, 43/50B of 1988 and 51/165 of 1997 that uphold the importance of ODAs and other financing mechanisms, along with transnational and multi-level reporting systems, necessary to advance global development through collaborative efforts,

Further referring to General Assembly resolution 53/4 of 1998 and “Building Global Interest in Data Literacy: A Dialogue-Workshop Report” produced by the Oceans of Data Institute, both of which outline enhanced financial accountability as a means to create a welcoming environment for ODAs and FDI,

Emphasizing the importance of complying with the 0.7 percent of Gross National Income (GNI) for developing countries and 0.15 to 0.2 percent of GNI for Least Developed Countries (LDCs), as expected by the ODA target and as pledged for in the Report of the International Conference on Financing for Development in 2002 and at the World Summit on Sustainable Development,

1. Encourages finances to be allocated to the Development Cooperation Forum under ECOSOC to further increase dialogue between benefactors and recipients of ODA in order to increase the effectiveness of development cooperation as mentioned in clause 58 of the AAAA by means, such as, but not limited to:
   a. Referring to the data provided by the UN Statistics Division (UNSD) on the usage of ODA in order to evaluate efficiency;
   b. Analyzing the actual needs of recipient Member States by taking into account the data ascertained and priorities listed by the developing states;
   c. Recommending benefactors to respect the recipient Member States’ priorities regarding the usage of financial assistance;

2. Appeals to create an Open Data Platform to create partnerships with the UNSD to effectively increase data collection regarding SDG programs implemented in Member States in order to:
   a. Improve collection of timely context-appropriate data;
   b. Disaggregate data into separate SDG topics as stated within clause 126 of the AAAA;
   c. Facilitate better information sharing between Member States to effectively deploy resources to developing nations to facilitate more inclusive and sustainable development;
   d. Emphasize the need for data which follows the World Bank Data Documentation Initiative Metadata Standard to standardize the quality of data collected;
e. Foster cooperation between the Open Data Development Network and possible global partnerships including institutions, civil society groups, and NGOs which help increase data accessibility;

f. Further informing the policy recommendations stated in the Inter-agency Task Force on Financing for Development annual report which is tasked to effectively monitor and create policy recommendations regarding the SDGs in the AAAA;

3. **Recommends** the following changes regarding the International Forum on Public-Private Partnerships for Sustainable Development:

a. Greater South-South Cooperation aimed at improving FDI and public-private partnerships (PPP) for the purpose of implementing national programs aimed to achieve the SDG goals set for each Member States, as outlined in the AAAA target 57;

b. Promoting collaborative dialogue between all parties involved, such as Member States, private sector and non-state actors;

c. Sharing best practices between parties involved in PPPs such as Member States, Intergovernmental Organizations and Non-Governmental Organizations;

d. Increased emphasis on international interactions, regarding trade, relations, and the sustainable economy;

4. **Further encourages** that international data providers, such as the UNSD, to facilitate the acquisition of disaggregated data in order to highlight the characteristics among different elements of the data regarding Member States’ implementation of SDGs;

5. **Further suggests** that the Inter-agency Task Force on Financing for Development establish, within the existing resources of DESA, a data collection program focusing specifically on the small island developing states (SIDS), the global south, and LDCs, for the purpose of better supporting the monitoring effort of SDG initiatives and increasing global data literacy;

6. **Recommends** Member States to refrain from supporting informal blacklists in order to safeguard the socio-economic development within developing countries and prevent:

a. Fostering prejudice towards perceived non-cooperative tax jurisdictions;

b. Inducing exclusion and consequently, hindering financial cooperation and investment;

c. Hampering the process of development, particularly in SIDS and LDCs;

7. **Suggests** that the World Bank and International Monetary Fund (IMF) finance the capacity of the Global Forum on Transparency and Exchange of Information for Tax Purposes to include a peer review system which would incorporate a positive list that recognizes nations complying with international tax commitments in order to improve tax transparency;

8. **Suggests** further investment into monitoring agencies, including but not limited to, Inter-agency Task Force on Financing for Development (IATF), to follow up the implementation of the AAAA and to increase financial accountability amongst Member States and international organizations;

9. **Encourages** Member States to increase their contributions towards the Trust Fund for International Cooperation Tax Matters under the Committee of Experts on International Cooperation in Tax Matters to better provide unbiased knowledge in the vein of achieving the AAAA;

10. **Proposes** that the Committee of Experts on International Cooperation in Tax Matters be incorporated into ECOSOC as a sub-body in order to fulfill its full potential and to increase accountability and transparency
for the purpose of more rigorous and consistent reporting to prevent future financial exclusion, as stated within clause 29 of the AAAA;

11. *Endorses* cooperation between Member States and International Accounting Standard Organizations, such as but not limited to the International Accounting Standard Board (IASB) and the Financial Accounting Standard Board (FASB), for the purpose of formulating an international accounting standard for taxation, that promotes cohesiveness and prevents tax evasion;

12. *Further endorses* cooperation with regards to information and knowledge sharing between Member States and anti-corruption organisations, such as the United Nations Office on Drugs and Crime (UNODC) and the Financial Action Task Force on Money Laundering (FATF), for the purpose of decreasing corruption and strengthening fiscal accountability;

13. *Calls for* greater cooperation between the developed and developing Member States in the areas of triangulantly cooperative interstate capacity training networks to be jointly financed by participants who sovereignty determine what resources are capable to be provided, modified, and specialized for each Member State’s contextual circumstance.
The General Assembly Second Committee,

Acknowledging the dire need to find effective solutions to problems relevant to both donor and recipient states,

Recognizing that donor and investing states are deeply concerned with their donations being used effectively and transparently,

Fully supporting the initiatives of Member States to promote development beyond national borders,

Recognizing previous work of the United Nations Development Program (UNDP), in ensuring transparent financial information aimed at promoting sustainable development,

Guided by Chapter IX, article 55 from the Charter of the United Nations,

Emphasizing Chapter I, article 2 of the Charter of the United Nations,

Mindful that promotion of international development can be achieved through financial means as well as through the sharing of information and expertise,

Believing that the inclusion of recipient states into the process of aid allocation is crucial to the achievement of effective financing of development,

Concerned about labor-supply mismatch between populations within developing countries and foreign labor brought into work on aid based projects,

Reaffirming the guidelines on universal human rights as set by the Human Rights Council,

Recognizing the Inter-Agency Task Force’s previous work in monitoring the implementation of the Addis Ababa Action Agenda (AAAA),

Acknowledging the importance of the International Telecommunication Union, which promotes international cooperation through improvement of telecommunication infrastructure in developing countries,

Endorsing the International Labor Organization (ILO) Convention concerning Indigenous and Tribal Peoples in Independent Countries of 1989 and the importance of the rights of indigenous and rural peoples throughout the implementation of the AAAA,

Reaffirming the International Development Policy established by the European Union and the importance of reliable, frequent, and regular real-time communication between donor and recipient states, and understanding that without such communication, progress is not possible,

Recalling General Assembly resolution 71/461 of 2016, entitled “External Debt Sustainability and Development” which addresses sustainability debts and the promotion of transparent and accountable debt management systems,

1. Designates the information provided by the Inter-Agency Task Force to serve as the main knowledge base for the compilation of the Annual Report that will include detailed information regarding each Member State’s progress toward the success of AAAA by:
a. Focusing on the status of human rights as guided by the Human Rights Council, to protect the status of women’s and children’s rights, the status of the rights of indigenous peoples, and the status of rights of ethnic and racial minorities;

b. The spending of international financial aid;

c. Specific economic information such as agricultural, industry, and service economy;

d. The creation of new metrics to determine success by the United Nation Conference on Trade and Development (UNCTAD) in consultation with the World Trade Organization (WTO);

e. Industries in need of improvement toward the SDGs as determined by the UNDP;

2. Encourages Member States to direct their investments toward the expansion of internet accessibility in rural and remote areas developing sustainable industries and infrastructure to ensure rapid and effective data sharing through the International Telecommunication Union (ITU);

3. Endorses continued cooperation between Heavily Indebted Poor Countries (HIPC}s) and their lenders with the contingency that the HIPC{s will take the forgone payments on loans and reinvest a portion within an agreed upon timeframe, mutually determined by the lender and HIPC, of funds into projects which promote the success of the SDGs;

4. Calls upon Member States receiving financial assistance to make every effort to accommodate the livelihood of vulnerable people, which includes women, children, minorities, rural, indigenous and tribal peoples;

5. Invites recipient states to elaborate specific aid allocation agendas to be included in the Annual Report, to introduce the sectors most in need of Official Development Assistance (ODA) to ensure developing nations receive aid beneficial to their particular economic situation;

6. Calls for new aid and investments to prioritize the interests and necessities of the recipient states’ citizens while maintaining their full autonomy and rights to decent work;

7. Encourages foreign aid to become an investment in not only sustainable projects, but also investments in skill-training pertinent to sustainable industries which benefit the people of the country through job creation;

8. Suggests developing nations devise financial strategies pertinent to their economic situation in regards to the accomplishment of the AAAAA;

9. Expresses its appreciation to donor states graciously willing to provide financial means to further the development of other Member States and expects capable recipient states to continue the donation process through the provisions of aid in expertise and intelligence for education of the developing world’s labor, amplifying the effectiveness of conventional financial aid.
The General Assembly Second Committee,

Recognizing the Sustainable Development Goal (SDG) 4 on “Ensuring inclusive and equitable quality education and promote lifelong learning opportunities for all” stated in General Assembly resolution 70/1 of 2015 that underlines the crucial role of education to solve property,

Supporting SDG 5 to “Achieve Gender Equality And Empower All Women and Girls” stated in the General Assembly resolution 70/1 of 2015 that stresses the need to promote gender equality and the empowerment of women,

Deeply concerned by the number of 31 million girls out of primary school according to UNESCO’s report Education for All Global Monitoring Report, a shocking number which calls for immediate action,

Referring to the implementation of the Platform for Action by the Commission on the Status of Women which calls for an equal access to education for all,

Echoing General Assembly resolution 66/288 of 2011, “The Future We Want,” emphasizing the focus and power that sustainable practices in being an essential way to reduce poverty,

Fully aware of General Assembly resolution 70/1 of 2015 and SDG 7 on “Affordable and Clean Energy” and SDG 8 on “Decent Work and Economic Growth,”

Reaffirming General Assembly resolution 64/292 of 2009, “The human right to water and sanitation,” to express the importance of implementation of water management organizations,

Recalling the 2018 Synthesis report on water and sanitation in the 2030 Agenda,

Referring to UNDP’s Green One UN House as an example of a green innovation that used small grant programs to ultimately improve the quality of lives,

Bearing in mind General Assembly resolution 69/313 of 2015, especially paragraphs 16 and 43 of the Addis Ababa Action Agenda concerning the support of youth employment,

Recalling article 18, rule 118.6 of the United Nations Development Program, an execution fee to be paid to a non-governmental organization acting as an executing entity will be negotiated on the basis of estimated of actual costs,

Reaffirming General Assembly resolution 33/1996 of 1996, which encourages governments to work with UN bodies aimed at improving the coordination and effectiveness of humanitarian assistance,

Underlining the HIPC Initiative, a program for fostering and implementing debts relief for poor countries, as a guide for providing framework,

Recalling the United Nations Convention against Corruption and noting with concern the potential for corruption regarding aid outflows,

Reaffirming General Assembly resolution 70/305 of 2016 on the revitalization of the work of the General Assembly and its annexes welcomed as a milestone on the process,

Concerning the 2015 report by the United Nations Development Program (UNDP) and the Overseas Development Institute (ODI), indicating the disproportionate distribution of funding on a global scale, including the
disproportionate allocation of funding both in regions and aspects, which vastly influences the financial
development of least developed countries and in eradicating poverty,

Understanding the urgency of the need of financial support in least developed countries and the importance of the
untying of aid, which is called upon in the Accra Agenda for Action (AAA) in the goals of untangling aid,

Recognizing the reviewing and monitoring obligations of the Economic and Social Council (ECOSOC) and
Department of Economic and Social Affairs (DESA), especially noting the forum on Financing for Development in
April 2016 and the report by DESA following the post-2015 agenda,

Emphasizing the Financial Innovation Platform (FIA) initiated by Ban Ki-Moon for untangling financial development
aid and creating a line of communication between donor and recipient states, aiming to target the effectiveness of aid
with an agreement for both sides, as well as ensuring the UN-principle of sovereignty,

of an international body to mobilize domestic financial resources, international resources for development, foreign
direct investments, international trade, increasing international financial and technical cooperation, external debt and
addressing system issues,

Noting the impact of natural disaster onto nations’ economy and finance, as has been demonstrated by the Global
Facility for Disaster Reduction and Recovery (GFDRR) and the United Nations Office for Disaster Risk Reduction
(UNISDR) and the 34th paragraph in the Annex of the AAAA, further reiterating the importance of the Sundai
Framework for disaster risk management,

Recalling the Economic and Social Council resolution 2013/24 that emphasized strengthening of international tax
cooperation through enhanced dialogue,

1. Welcomes all Member States to make sure that all children under the age of 12 attend school by:
   a. Stressing the need for all Member States to ensure that there are no tuition fees that need to be paid by
      families for children under the age of 12;
   b. Encouraging Member States to provide different means of support such as guaranteeing free
      transportation to families with low income, if it is not possible to provide free education for financial
      reasons;

2. Suggests that all Member States make education compulsory for girls under the age of 12 by implementing
   exchange programs on the primary educational level, realizing programs focusing on equity and equality in
gender matters, developing viewpoints on the local surroundings and issues may it be the matter of politics,
environment, social matter or innovation and technology;

3. Encourages cooperation and support for regional allies to progressively increase participation and aid from
   Member States for developing countries in current regional alliances such as the South-South Cooperation and
   CARICOM;

4. Further invites Member States to use public-private partnerships such as the United Nations Conference on
   Trade And Development (UNCTAD) to assist countries achieve the SDG goals, more specifically through:
   a. Implementing projects for green innovation;
   b. Establishing public policies and tax incentives such as: Green subsidies, Carbon taxes, Regulation of
      resource intensive sectors;

5. Calls upon Member States to facilitate the International Water Management Institute (IWMI) in order for
countries neighbouring water bodies can cooperate in terms of international water management;
6. Accelerates legal trade through EU-Funded Border Management Programme for Central Asia and other developing nations by:
   a. Promoting Clean Development Mechanism in between developing and developed nations through binding legal treaty;
   b. Encouraging changes in consumption and production patterns to ensure that improvements in the state of environment and social benefits are present in the short, medium and long term via providing tax relief where applicable;

7. Further requests investments for stimulating economic growth and social developments based on green economy by:
   a. Implementing renewable energy enterprises such as solar energy so that it can promote development and combat with future energy shortage problems;
   b. Stimulating the articulation of the academy with the industry to commercialize new discoveries and environmental technologies;

8. Recommends Member States to generate commercial opportunities that open new markets for environmental goods and services that enhance global value chains by:
   a. Strengthening links between countries through trade agreements that favour trade in green goods and services;
   b. Providing microcredit to poor households in the agricultural sectors;
   c. Creating an appropriate infrastructure for small agricultural areas and farmers;
   d. Offering tax incentives and grants for installing renewable energy technology and developing of new energy sources;

9. Solemnly affirms developing Pan-National Frameworks that provide local governments with policies and funding from national governments to effectively implement the green economy and tackle climate change by:
   a. Including specific fields of action on a national level to find individual solutions such as infrastructure, public buildings, smart cities, sustainable marine, forest and agricultural management;
   b. Introducing effective measures on how to improve and make the local economy more competitive in an ecological way by:
      i. Supporting technology, research and innovation focusing on sustainable development;
      ii. Promoting sustainable development and action as active form of creating jobs and decent but reliable economic growth;
   c. Giving monetary incentive to green cooperating companies;

10. Requests the prevention of irresponsible exploitation of natural resources in Member States by:
    a. Monitoring the issuance of environmental exploitation licenses through state institutions specialized in the surveillance of fulfillment of the requirements to obtain the permits and the proper management of risks arising from industrial activity;
b. Promoting a proper handling of chemical products and waste, giving a comprehensive response that allows an acceptable solution of the problem from the environmental point of view in accordance with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 1992;

c. Establishing environmental quality regulations also adapted to the form of population-based measures that require the protection of certain species that are threatened or threatened with extinction;

d. Strengthening legislation within the nation regarding the use and care for natural resources and hardening the penalties to those who violate them such as illegal mining and illegal deforestation;

e. Creating joint operation groups between armed forces and judicial police responsible for caring for, preventing and culling the violators of the environmental law;

f. Enforcing agencies to continue monitoring and measuring illegal use of resources and typical violators;

11. Supports the creation of a micro financing program aligning with AAAA paragraphs 7, 16 and 43 for youth entrepreneurs and small holders in developing states especially in the sector of the green economy which should be realized through multilateral cooperation between states, private banks and financing NGOs such as the Equity Bank, as well as the United Nations Capital Development Fund (UNCDF);

12. Supports that governments loan from non-governmental organizations will be run, through the United Nations Development Program to increase capital efficiency in government plans for development and to limit corruption;

13. Supports that governments loans from IMF and World Bank will be run through the United Nations Development Program, to ensure that funds are rightfully allocated to national governments plans of development, increasing projects efficiency and avoiding corruption at the local level;

14. Calls upon the IMF to reduce loan repayment rates, which stand above the market for poor countries with high budget deficit, and create criteria to release other countries from debts to allow them to regain a good GDP;

15. Stresses the need to increase funding for NGO under the conditions that they have met the NGO benchmark certificate requirements;

16. Increases joint efforts with Transparency International to track funds allocated to regional and national sustainable development projects;

17. Enhances mechanisms of fair proportional allocation of the funding in order to benefit all of the developing countries, as well as in all aspects of development;

18. Suggests the Financial Innovation Platform for Sustainable Development to formulate a clear strategy that can be presented in front of the GA2 to implement the AAAA that includes:

a. A strong collaborative relationship between the Financial Innovation Platform for Sustainable Development and the UN-PPP;

b. Respecting the sovereignty of all Member States;

c. A stronger voice for developing countries in the allocation of their development aid, including both financial and non-financial resources;
d. Inviting donor governments to support the projects by reducing taxes for the private sector involved;

e. Working out a framework for the effective functioning and monitoring of PPPs together with UN Global Impact;

19. Strongly recommends all ODA contributors to maintain or reach the target of 0.15-0.20% of ODA or GNI directed towards least developed countries (LDC) in development aid;

20. Reaffirms the importance of South-South cooperation in empowering the global south to reach economic parity with that of the global north;

21. Suggests the utilization of global financial frameworks for natural disaster risk management, by building up commitments of transferring capital to nations with low monetary mobilization abilities, under natural hazards;

22. Calls upon all stakeholders to invest in natural disaster risk reduction for resilience and implement the measures included in the Sendai Framework of the United Nations Office for Disaster Risk Reduction (UNISDR);

23. Welcomes the efforts of the Global Forum on Transparency and Exchange of Information for Tax Purposes in setting up schemes for exchanging tax information between members of the OECD, as mentioned in the AAAA, in order to combat tax evasion by:

   a. Encouraging developing countries to participate in the Global Forum;

   b. Providing technical assistance to governments by:
      i. Organizing seminars for each country’s representatives to implement a tax information exchange system;
      ii. Hosting meetings for authorities focusing on reviewing the implementation process of the information exchange system;
      iii. Facilitating regional seminars to discuss and share specific issues the member states are facing;

24. Encourages all Member States to increase the transparency and monitoring the combat of money-laundering in order to prevent illicit funds from being held, received, transferred and managed as stated in AAAA paragraph 24 by:

   a. Implementing the Financial Action Task Force (FATF) Recommendations in order to strengthen domestic and international regulatory and supervision regimes;

   b. Providing aid to developing countries to establish anti-money laundering measures administratively to strengthen domestic regulatory and supervision regimes;

   c. Connecting the expertise and knowledge of the IMF, World Bank and NGOs such as the Global Financial Integrity (GFI) with Member States that request aid on anti-money laundering measures.
The General Assembly Second Committee,

Lauds the adoption of the Addis Ababa Action Agenda (AAAA) as a comprehensive framework to secure effective financing for development in order to successfully reach the Sustainable Development Goals (SDGs) by 2030,

Reiterating General Assembly resolution 70/1 of 2015 with its commitment to sustained economic growth to end poverty and the need for intensive and all-inclusive financial engagement, which is concerned with both attracting all stakeholders in the process of development, such as private actors or corporations, to engage in investment as well as promoting the inclusiveness of the economy with regards to e.g. gender equality, ensuring decent working conditions for all and the overarching goal of lifting people out of poverty,

Understanding that in order to implement the 2030 Agenda for Sustainable Development, new innovative means of financing are critical,

Keeping in mind the Doha Declaration on Financing for Development (A/CONF.212/L.1/Rev.1), which urges the international community to improve the level of objectivity regarding information on economic outlooks, as a first step to a multidimensional perception of developing countries, which takes into account not only financial, but also social and environmental aspects,

Emphasizing the importance of a multidimensional perspective on sustainable development, respectively the economic, social and environmental implications of development (three pillars) as laid out in General Assembly resolution 70/224 of 2016, which establish a broader horizon on development, not limited to quantitative aspects of financial assistance, but takes into account the commitment to achieving the SDGs,

Stressing the need for a neutral source of information regarding the investment climate of developing countries within the UN system, similar to the Human Development Report,

Affirming the importance to improve the transparency of the investment climate within developing countries in order to guarantee effective financing for development,

Stressing the dependency of developing countries on reliable and predictable financial flows in order to increase their capabilities to foster the SDGs,

Recalling the report of the Secretary-General on the “Outcome of the third International Conference on Financing for Development” in 2015 (A/70/320), which emphasizes the crucial role of constant financial flows, which will help developing countries to achieve their goals in terms of economic growth and sustainable development,

Underlining the necessity of strengthening the recipient countries’ efforts to create a stable, transparent and accountable investment environment for all possible investors,

Further underlining the need to ensure that the investment strategies of possible investors, private and public stakeholders, the United Nations (UN) system and international financial institutions, fulfill all three pillars of sustainable development and to acknowledge the efforts of recipient countries to increase the transparency and accountability when deciding upon the distribution of financial assistance for developing countries,

Emphasizing the importance of the voice of the developing countries and encouraging them to speak up in the process of finding solutions for sustainable development, especially regarding the finding of alternative ways to finance the AAAA,
Concerned that the current efforts within the UN focusing on transparency issues, regarding the usage of financial aid, to assist countries and private actors with more information on the economic situation in order to stimulate investment within developing countries, e.g. the Article IV Consultations by the IMF or the World Bank Ease of Doing Business annual reports, are limited in their scope to evaluating only quantitative aspects of economic growth such as loan rates or the enforcement of contracts and therefore seeking to move to a broader perspective on the quality of economic growth which also takes into account society and environment in order to achieve truly sustainable growth in line with the SDGs,

Believing that mobilizing financial resources from the private sector to finance sustainable development projects increases the development possibilities of all member states by providing investment opportunities,

Viewing with appreciation that the Fairtrade system created in 1988 under the initiative of the Dutch development agency Solidaridad has values that are in line with those of the SDGs such as promoting fairer trading conditions and empowering producers to combat poverty as well as ensuring decent working conditions as defined by the International Labour Organization and a fair price for the products producers sell by thoroughly and periodically auditing companies on their compliance with the Fairtrade standards,

Further believing that, since the fair-trade system has proven to be effective, a similar approach should be applied regarding the SDG’s in order to encourage the private sector to be directly involved in the attainment of the SDGs while simultaneously finding alternative means of financing to foreign direct investment regarding the SDGs,

1. Establishes a neutral rating agency on Social, Economic and Environmental Development (UN SEED) as a joint expert body of the Division for Sustainable Development of UN DESA and the Financing for Development Office of UN DESA, subsidiary organ to the General Assembly, which shall consist of 15 experts in the field of sustainable development from both developing and developed countries elected on a two-years-term basis by the General Assembly, tasked with:

   a. Evaluating the impact of financing for development on both donor and recipient states;

   b. Providing continuous feedback on the progress of the implementation of financing for sustainable development, while taking into account the regional specifics to ensure an inclusive analysis and outlook;

2. Requests UNSEED to compile data from the three main sources referring to the three pillars of sustainable development, namely the UN DESA Statistics Division on economy, the Human Development Report on society and the UNFCCC national reports on environment regarding:

   a. Donor States’ investment strategy on the fulfilment of the three pillars of sustainable development;

   b. Recipient States on their investment climate especially considering transparency, corruption, accountability and the efficiency of implementation;

3. Further requests UNSEED to implement the technical standards of the International Aid Transparency Initiative (IATI) and to adhere to the standards of the IATI when analyzing the gathered data;

4. Asks UNSEED to periodically publish short country-related summaries reporting on the outcomes of the analysis, which aims at ensuring a maximum of transparency for all countries wanting to invest or receive investment by creating a stable environment for investment, while ensuring a broader perspective on high-quality economic growth, which is not limited to purely financial aspects, but strives for an all-inclusive, sustainable economy;

5. Invites all relevant actors, member states and private stakeholders, to take into consideration the country-related summaries of UNSEED concerning their investment strategy and to acknowledge developing countries’ efforts
to increase their transparency and accountability in order to comply with the SDGs when deciding upon the
distribution of financial aid;

6. **Encourages** UNSEED to further increase the transparency and attractiveness of recipient countries’ investment
   environments for all possible investors by:

   a. Adhering to the technical publishing standards of the International Aid Transparency Initiative (IATI)
      and the New York Stock Exchange Corporate Government Guide when analyzing the investment
      climate and accountability of recipient countries and monitoring the flow and usage of financial
      assistance within recipient countries;

   b. Publishing standardized fact sheets, which shall give a brief overview on investment possibilities for
      the private and the public sector in recipient countries, their estimated costs and revenues and their
      fulfillment of the three pillars of sustainable development in order to allow the effective distribution of
      financial assistance;

   c. Engaging in updating continuously their own methods of gathering and analyzing data;

7. **Recommends** UNSEED to involve the private sector by developing a “Fair Investment Label” granted to
   companies whose statutes are already in compliance with the SDGs and the three pillars of sustainable
   development and have taken initiatives or work on projects that directly help in the attainment of Sustainable
   Development Goals in order to qualify for the acquirement of the label;

8. **Further requests** the UNSEED to verify these companies’ compliance to the SDG’s and the three pillars of
   sustainable development as well as specify the minimum amount of SDG’s to be met by the companies while
   taking into account regional context.
The General Assembly Second Committee,

Acknowledging the efforts of the General Assembly resolution 69/313 of 2015 in implementing the *Addis Ababa Action Agenda* providing a global framework on Financing for Development mentioning the importance of strengthening the means of implementation and revitalize the global partnership for sustainable development,

Emphasizing the Sustainable Development Goal (SDG) 5 “Achieve gender equality and empower all women and girls” mentioned in the General Assembly resolution 66/288 of 2012, in particular target 5.A, stressing the importance to ensure all women have equal access to economic resources, and the ownership and control of land and other properties,

Recalling the General Assembly resolution, A/C.2/71/L.20/Rev.1 of 2016 on “Entrepreneurship for sustainable development,” emphasizing entrepreneurship especially micro-, small- and medium-sized enterprises and their positive effect on the labor market and job creation,

Commemorates the General Assembly resolution 70/212 of 2015 which establishes February 11th as the International Day of Women and Girls in Science to “promote the full and equal participation of women and girls in education, training, employment and decision-making,”

Endorses the role of official United Nations (UN) publications, such as the United Nations Development Business, in spreading awareness and educating decision-makers about UN and World Bank projects,

Reaffirming the General Assembly resolution 64/217 “Women in development” of 2009 focusing on the integration of women in development by stressing the importance of national strategies promoting sustainable and productive entrepreneurial activities, while simultaneously increasing the number of women entrepreneurs,

Recognizing the importance of the Global Entrepreneurs Council, comprised of leaders from numerous industries, in aiding the UN through campaigns, partnerships, and programs to get in touch with new audiences,

Bearing in mind that girls and women are disproportionately affected by any economic crisis as they tend to own and manage small projects and firms, resulting in differences in productivity, resulting in earnings tending to increase the wage employment gap between genders,

Recognizing the efforts of the UN Entity for Gender Equality and the Empowerment of Women (UN-Women) in entrepreneurship efforts,

1. **Reminds** that the subsequent goals are to be implemented corresponding with each Member State’s prioritized SDGs;

2. **Declares** the creation of the program “Women Entrepreneurship for Addis Ababa Action Agenda”, which main goals will be to:
   a. Establish a fund and microcredits in order to help women finance their start-ups;
   b. Institute international training programs to encourage women to learn about entrepreneurship management and sustainable development with the guidance of different stakeholders, such as universities and private sectors to give them the opportunity to acquire experience and network of other nations;
c. Support and promote women’s rights in the labor market, particularly in fields where women are
traditionally underrepresented, through initiatives such as the International Day of Women and Girls in
Science;

3. Considers that the program will be launched by the UN Development Business one year after the adoption of
the present resolution;

4. Substantiates that the financing of the program will rely on donations from the Donor Community, the IMF, the
CSW, the OECD, and voluntary donations from Member States;

5. Further resolves that the entity in charge of the implementation of this program is the Global Entrepreneurs
Council (GEC);

6. Requires that two years after the implementations of the program, the GEC prepares a report for the member
states, in order to share with them the achievements and development of the program, as well as the areas that
still need to be improved upon;

7. Encourages United Nation’s members to support the program financially, as well as raise awareness on the
existence of the program in their home countries in order to reach the goals contained in the Sustainable
Development Goals more rapidly;

8. Recommends the creation of a gender analysis tool to address the existing causes of gender inequalities or
obstacles to female empowerment by:
   a. Identifying gender-based risks preventing women from accessing to high productivity-led projects;
   b. Reducing the economic burden on females by promoting the above project;
   c. Reducing gender gaps, in health and access to education that are found to be formed since adolescence.