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## General Assembly Second Committee Background Guide 2025

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# NATIONAL MODEL UNITED NATIONS



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Dear Delegates,

Welcome to the 2025 National Model United Nations New York Conference (NMUN•NY)! We are pleased to introduce to you our committee, the General Assembly Second Committee (GA2). Your committee's work is facilitated by volunteer staffers. This year's committee staff are: Director Nour Abd Eldayem and Assistant Director Shemar Mckoy (Conference A), and Director Kieran Leigh and Assistant Director Johnny Mendoza (Conference B). Nour holds a B.Sc. in Computer Science from the American University in Cairo and is currently pursuing an M.Sc. in Advanced Cybersecurity at King's College London. Alongside her studies, she works as a cybersecurity consultant. Shemar studied Business Analytics and Information Systems at University of South Florida and currently works as Manager at a fortune 200 company. Kieran studied Politics and International Relations at the University of Nottingham. He now works as a Senior Parliamentary Advisor and is an elected councillor in his hometown. Johnny studied Political Science and International Relations at Cal Poly Humboldt and currently works for an American financing company specializing in renewable energy. The preparation of these materials was supported by Under-Secretaries-General Eric Lowe (Conference A) and Paul Gussmann (Conference B).

The topics on the agenda for this committee are:

1. Promoting Sustainable Production and Consumption Patterns
2. Closing the Financing Gap to Achieve the Sustainable Development Goals

This Background Guide serves as an introduction to the topics for this committee. However, it is not intended to replace individual research. We encourage you to explore your Member State's policies in depth and use the bibliography to further your knowledge on these topics. In preparation for the conference, each delegation should submit a Position Paper by 11:59 p.m. ET on 1 March 2025 in accordance with the guidelines in the [Position Paper Guide](#) and the [NMUN•NY Position Papers website](#).

Two resources, available to download from the NMUN website, serve as essential instruments in preparing for the Conference and as a reference during committee sessions:

- The [NMUN Delegate Preparation Guide](#), which explains each step in the delegate process, from pre-conference research to the committee debate and resolution drafting processes. Please take note of the information on plagiarism, and the prohibition on pre-written working papers and resolutions.
- The [NMUN Rules of Procedure](#), which includes the long and short form of the rules, as well as an explanatory narrative and example script of the flow of procedure.

In addition, please review the mandatory [NMUN Conduct Expectations](#) on the NMUN website. They include the conference dress code and other expectations of all attendees. We want to emphasize that any instances of sexual harassment or discrimination based on race, gender, sexual orientation, national origin, religion, age, or disability will not be tolerated. If you have any questions concerning your preparation for this committee, please contact the Deputy Secretaries-General at [dsg.ny@nmun.org](mailto:dsg.ny@nmun.org).

We wish you all the best in your preparations and look forward to seeing you at the Conference!

Nour Abd Eldayem, Director  
Shemar Mckoy, Assistant Director  
Conference A

Kieran Leigh, Director  
Johnny Mendoza, Assistant Director  
Conference B



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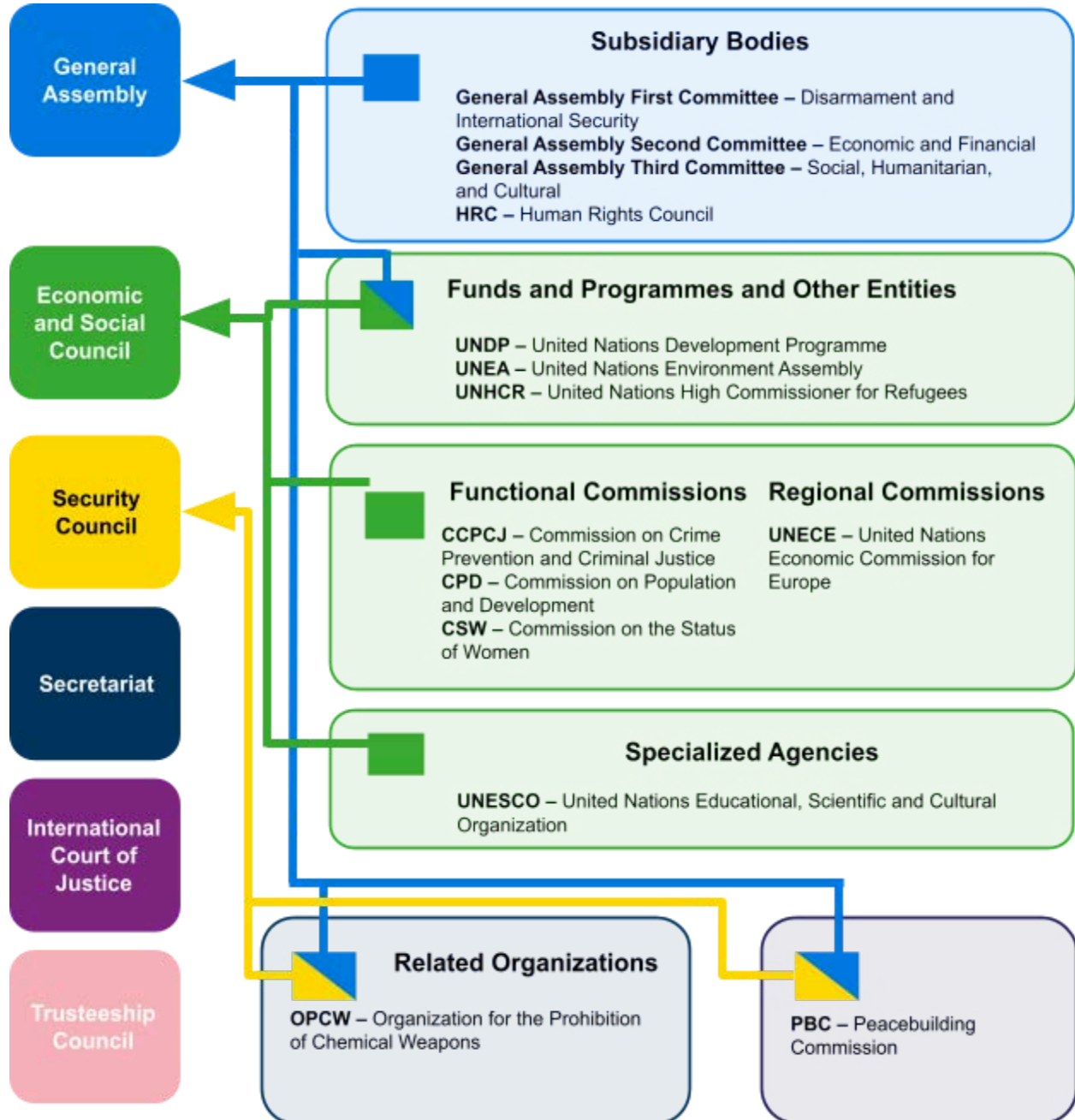
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## United Nations System at NMUN·NY

This diagram illustrates the United Nations system simulated at NMUN·NY. It shows where each committee “sits” within the system to demonstrate the reportage and relationships between entities. Examine the diagram alongside the Committee Overview to gain a clear picture of the committee’s position, purpose, and powers within the United Nations system.





## Committee Overview

### Introduction

The General Assembly is the main deliberative and policy-making body in the United Nations system.<sup>1</sup> With its universal membership, the General Assembly makes policy recommendations to actors at all levels, including governments, regional bodies, and other United Nations bodies.<sup>2</sup> Its work is spread across six Main Committees, each of which discusses and negotiates on topics within its thematic area, adopting resolutions that are then considered by the broader General Assembly Plenary.<sup>3</sup>

The Second Committee, the Economic and Financial Committee, addresses issues in eleven topical clusters: macroeconomic policy; operational activities for development; financing for development; groups of countries in special situations; globalization and interdependence; eradication of poverty; sustainable development; information and communication technologies for development; agriculture development, food security, and nutrition; human settlements and sustainable urban development; sovereignty of the Palestinian people over their natural resources; and the issue of global partnership.<sup>4</sup> Its powers and functions are derived from the broader mandate of the General Assembly, which was established by the *Charter of the United Nations* (1945).<sup>5</sup>

### Mandates, Functions, and Powers

Chapter IV of the Charter established the foundational composition and capabilities of the General Assembly.<sup>6</sup> The mandate provided is broad, allowing for discussion on any questions or matters within the scope of the Charter.<sup>7</sup> The General Assembly acts as a forum for dialogue and cooperation, providing general policy recommendations rather than carrying out operative tasks.<sup>8</sup> Its policy recommendations are non-binding and their implementation is conducted by Member States, the United Nations Secretariat, and other United Nations bodies, each of which independently align their work with General Assembly resolutions.<sup>9</sup>

Under this mandate, the General Assembly adopts resolutions, which are formal documents expressing the agreement and will of the international community.<sup>10</sup> The vast majority of these resolutions are

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<sup>1</sup> United Nations, Department of Global Communications. *Main Bodies*. N.d.

<sup>2</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. pp. 1, 52.

<sup>3</sup> United Nations, Dag Hammarskjöld Library. *UN General Assembly Documentation*. 2023.

<sup>4</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 71.

<sup>5</sup> *ibid.*

<sup>6</sup> United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

<sup>7</sup> *ibid.*

<sup>8</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 36.

<sup>9</sup> *ibid.* p. 52.

<sup>10</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 52; Council on Foreign Relations. *The Role of the UN General Assembly*. 2023.



adopted by consensus, meaning no vote is taken and no Member States have objections to the content.<sup>11</sup> In line with the *Charter of the United Nations*, the mandate of the General Assembly can be summarized as:

- The General Assembly **will generally**: make recommendations to Member States, the Security Council, other United Nations bodies and organs, United Nations specialized agencies, and other international actors; initiate studies and advance efforts to promote international cooperation in the economic, social, cultural, educational, and health fields and in the realization of human rights and fundamental freedoms; consider or request reports from other United Nations bodies and specialized agencies; establish United Nations observance days, create expert groups or commissions, formulate mechanisms for treaty negotiation, or refer an issue to the International Court of Justice.<sup>12</sup>
- The General Assembly **will not generally**: dictate the specific actions required for the implementation of policies it recommends, allowing Member States and other bodies to determine operational details; create new bodies, except for in those rare instances where ubiquitous international demand requires the consolidation of existing bodies or a concept and mandate have been fully developed, typically through years of negotiations; make recommendations on situations under consideration by the United Nations Security Council.<sup>13</sup>

Most debate, negotiation, and drafting of recommendations occurs within the General Assembly's Main Committees.<sup>14</sup> The General Assembly's mandate is the basis for each of its subsidiary committee's mandate, though each has its own working methods, traditions, and practices.<sup>15</sup> The Second Committee tends to make broad policy recommendations on the issues under its purview and adopts approximately 35-45 resolutions each year, mostly by consensus and without a recorded vote, after which they are sent to the General Assembly Plenary.<sup>16</sup>

### **Governance, Funding, and Structure**

The General Assembly is composed of all 193 United Nations Member States.<sup>17</sup> It meets in regular annual sessions and may also convene special sessions on a particular topic at the request of the

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<sup>11</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. pp. 37, 52.

<sup>12</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 36; United Nations Conference on International Organization. *Charter of the United Nations*. 1945; UNFOLD ZERO. *UN Bodies*. N.d.

<sup>13</sup> United Nations, Dag Hammarskjöld Library. *Are UN resolutions binding? 2023*; United Nations, Office of the Secretary-General's Envoy on Youth. *UN Women: The United Nations Entity for Gender Equality and the Empowerment of Women*. N.d.; United Nations, Human Rights Council. *Welcome to the Human Rights Council. 2023*; United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

<sup>14</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 68.

<sup>15</sup> *ibid.*

<sup>16</sup> *ibid.* p. 72.

<sup>17</sup> United Nations Conference on International Organization. *Charter of the United Nations*. 1945.



Secretary-General, Security Council, or a majority of Member States.<sup>18</sup> Each Member State has one equal vote and most decisions require a simple majority.<sup>19</sup> The Second Committee's procedures are managed by its Secretariat and an elected Bureau.<sup>20</sup> The Bureau of the committee assists with opening and closing each meeting, managing the discussions, pronouncing decisions, assisting with drafts and documents, and ensuring compliance with the rules of procedure.<sup>21</sup> The United Nations Secretariat assists the Second Committee by delivering substantive and logistical support.<sup>22</sup>

As a principal organ of the United Nations, the General Assembly is largely self-governing, determining its own agenda, procedures, officer, president, and subsidiary bodies.<sup>23</sup> Its current subsidiary bodies include: the Disarmament Commission, the Human Rights Council, the International Law Commission, the Joint Inspection Unit, and an assortment of standing committees and ad-hoc bodies.<sup>24</sup> The General Assembly also jointly oversees the Peacebuilding Commission with the Security Council and the High-Level Political Forum on Sustainable Development with the Economic and Social Council (ECOSOC).<sup>25</sup> ECOSOC and the General Assembly also jointly receive reports from and provide oversight to the United Nations's funds and programs and various other United Nations entities.<sup>26</sup>

The Second Committee specifically considers reports from the United Nations Environment Assembly, the United Nations Human Settlements Programme, and the Governing Councils for the *Convention on Biodiversity* (1992), the *United Nations Framework Convention on Climate Change* (1992), and the *Convention to Combat Desertification* (1994).<sup>27</sup> As with all General Assembly committees, its meetings and events are funded through the United Nations regular budget.<sup>28</sup>

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<sup>18</sup> United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

<sup>19</sup> *ibid.*

<sup>20</sup> Permanent Mission of Switzerland to the UN. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017.

<sup>21</sup> United Nations, General Assembly. *Rules of Procedure of the General Assembly (A/520/Rev.19)*. 2021. pp. 30-31.

<sup>22</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017.

<sup>23</sup> *Ibid.* pp. 13, 15, 44.

<sup>24</sup> United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

<sup>25</sup> *ibid.*

<sup>26</sup> *ibid.*

<sup>27</sup> Permanent Mission of Switzerland to the United Nations. *The GA Handbook: A Practical Guide to the United Nations General Assembly*. 2017. p. 72.

<sup>28</sup> New Zealand Ministry of Foreign Affairs and Trade. *United Nations Handbook 2024-25*. p. 412.



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## 1. Promoting Sustainable Production and Consumption Patterns

### Introduction

The *2030 Agenda for Sustainable Development* (2030 Agenda), specifically Sustainable Development Goal (SDG) 12 (responsible consumption and production), outlines sustainable consumption and production (SCP) as one of the critical areas of work to achieve sustainable and inclusive economic growth.<sup>29</sup> The importance of SCP has been noted even earlier; according to General Assembly resolution 66/288 on “The future we want,” SCP represents one of the “overarching objectives of and essential requirements for sustainable development.”<sup>30</sup> According to the United Nations Environment Programme (UNEP), SCP refers to the “use of services and related products, which respond to basic needs and bring a better quality of life while minimizing the use of natural resources and toxic materials, as well as the emissions of waste and pollutants over the life cycle of the service or product so as not to jeopardize the needs of future generations.”<sup>31</sup> A closely related concept is that of the circular economy, which refers to an economic model that prioritizes maximizing value from resources, minimizing resource use, and eliminating waste.<sup>32</sup>

Unsustainable resource use is linked to many of the issues the global community is facing today, including extreme poverty, negative environmental impact, and rising levels of food and e-waste.<sup>33</sup> According to the United Nations Secretary-General’s report on “Progress towards the Sustainable Development Goals,” 19% of food in 2022 was wasted, estimated at 1.05 billion tons of food waste.<sup>34</sup> Other than the impact of food waste on food security, it is estimated that the financial loss from food waste amounts to over \$1 trillion annually.<sup>35</sup> This comes in contrast to the fact that more than 10% of the global population is struggling with extreme poverty and face challenges to meet basic living needs.<sup>36</sup> There are also regional disparities in rates of domestic material consumption and food waste, which continue to widen the material footprint gap between regions.<sup>37</sup> Generation of e-waste, which describes waste of electronic items such as mobile devices and electrical appliances, is five times faster than the rates of e-waste recycling, with 3.8 billion tons of e-waste expected by 2050.<sup>38</sup>

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<sup>29</sup> United Nations, General Assembly. *Transforming our world: the 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. pp. 22-23.

<sup>30</sup> United Nations, General Assembly. *The future we want (A/RES/66/288)*. 2012.

<sup>31</sup> United Nations Environment Programme. *Sustainable consumption and production policies*. 2024.

<sup>32</sup> United Nations Environment Programme. *Circular Economy: from Indicators and Data to Policy-Making*. 2024.

<sup>33</sup> United Nations Environment Programme. *About resource efficiency*. 2024; United Nations, General Assembly, Economic and Social Council. *Progress towards the Sustainable Development Goals: Report of the Secretary-General (A/79/79)*. 2024. p. 21.

<sup>34</sup> United Nations, General Assembly, Economic and Social Council. *Progress towards the Sustainable Development Goals: Report of the Secretary-General (A/79/79)*. 2024.

<sup>35</sup> United Nations University. *5 Reasons to Reduce Food Waste and Promote Sustainable Consumption Patterns*. 2024.

<sup>36</sup> United Nations Environment Programme. *About resource efficiency*. 2024.

<sup>37</sup> United Nations, General Assembly, Economic and Social Council. *Progress towards the Sustainable Development Goals: Report of the Secretary-General (A/79/79)*. 2024; United Nations, Department of Global Communications. *The Sustainable Development Goals Report: Special Edition*. 2023.

<sup>38</sup> World Health Organization. *Electronic waste (e-waste)*. 2024; United Nations Institute for Training and Research. *Global E-Waste Monitor 2024: Electronic Waste Rising Five Times Faster Than Documented E-Waste Recycling*. 2024; United Nations, Department of Economic and Social Affairs. *Ensure sustainable consumption and production patterns*. 2024.



Member States play a pivotal role in the achievement of SCP targets through the adoption of effective environmental policies and modeling sustainable practices through sustainable public procurement (SPP), yet progress has been limited.<sup>39</sup> SPP refers to procurement processes through which public organizations aim to both meet their needs and reduce their environmental footprint.<sup>40</sup> Member States, prompted by global crises such as the COVID-19 pandemic, continue to fund unsustainable energy sources such as oil, gas, and coal.<sup>41</sup> In 2022, fossil fuel subsidies amounted to \$1.53 trillion, the highest recorded figure in recent years.<sup>42</sup> Between 2021 and 2022, public funding for unsustainable energy sources doubled, reversing progress observed between 2012 and 2015.<sup>43</sup> As of 2022, only 9 out of 193 Member States have included food waste in their Nationally Determined Contributions, a self-reported list of climate actions mandated by the *Paris Agreement* to which each Member State has committed, a potential indication of the deprioritization of food waste reduction as a climate change mitigation.<sup>44</sup> Some of the areas hindering progress towards adopting SCP globally, or leading to regional disparities in terms of ability to promote SCP, include disparities in technological adoption, varying levels of consumption, and inadequate waste management infrastructure.<sup>45</sup>

There are multiple avenues to explore in advancing SCP and accelerating the achievement of SDG 12, including the exploration of the role of the public sector in promoting SCP and the promotion of effective waste management for SCP.<sup>46</sup> According to UNEP, the dual challenge of halving food waste and alleviating extreme poverty can be addressed through the use of “innovative policies, redirected investment, environmentally sound technologies, international cooperation, and capacity development to support countries to transition to inclusive green economies.”<sup>47</sup> In the *Sustainable Development Goals Report: Special Edition*, the United Nations Secretary-General shared a similar sentiment, noting that strengthening “national and subnational capacity, accountability and public institutions” offers an approach to accelerate progress towards achieving the SDGs.<sup>48</sup>

### ***International and Regional Framework***

The 2030 Agenda highlights the notable role of SCP in achieving sustainable economic growth in SDG 12, under which it outlines 11 targets, including the implementation of the *10-Year Framework of*

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<sup>39</sup> United Nations, General Assembly, Economic and Social Council. *Progress towards the Sustainable Development Goals: Report of the Secretary-General (A/79/79)*. 2024.

<sup>40</sup> United Nations Environment Programme. *Sustainable consumption and production policies*. 2024.

<sup>41</sup> United Nations, Department of Economic and Social Affairs. *Ensure sustainable consumption and production patterns*. 2024.

<sup>42</sup> *ibid.*

<sup>43</sup> *ibid.*

<sup>44</sup> *ibid.*

<sup>45</sup> United Nations Institute for Training and Research. *Global E-Waste Monitor 2024: Electronic Waste Rising Five Times Faster Than Documented E-Waste Recycling*. 2024.

<sup>46</sup> United Nations Environment Programme. *About resource efficiency*. 2024; United Nations Institute for Training and Research. *Global E-Waste Monitor 2024: Electronic Waste Rising Five Times Faster Than Documented E-Waste Recycling*. 2024.

<sup>47</sup> United Nations Environment Programme. *About resource efficiency*. 2024.

<sup>48</sup> United Nations, Department of Global Communications. *The Sustainable Development Goals Report: Special Edition*. 2023. p. 5.



*Programmes on Sustainable Consumption and Production (10YFP).*<sup>49</sup> The 10YFP, adopted during the *United Nations Conference on Sustainable Development (Rio+20)*, aims to accelerate the shift towards SCP globally.<sup>50</sup> The 10YFP builds on the work of preceding sustainable development frameworks on SCP such as the *2002 Johannesburg Plan of Implementation, Agenda 21*, and the *Marrakech Process on Sustainable Consumption and Production*.<sup>51</sup> Work on the 10YFP revolves around five programs, covering domains such as SPP, sustainable tourism, and sustainable food systems.<sup>52</sup> The 10YFP, through its Trust Fund, offers financial support to developing countries to enable them to initiate SCP activities aligned with the 10YFP.<sup>53</sup>

Many conventions have been adopted that address hazardous waste management, including e-waste, given their adverse effects on human and environmental health.<sup>54</sup> The *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal (2011)* aims to protect human health and the environment against the adverse effects of hazardous wastes.<sup>55</sup> The Basel Convention classifies e-waste as hazardous, due to the use of hazardous material in electronic devices such as mercury and lead, which can lead to reduced respiratory function, neurodevelopment, and learning outcomes for children.<sup>56</sup> To promote the environmentally sound management of e-waste, the *Basel Convention* encourages sharing of technical guidelines, facilitation of information sharing between States parties, and organizing training sessions on effective monitoring and controlling e-waste.<sup>57</sup>

On a regional level, many efforts have attempted to promote SCP by adopting a lens that integrates unique regional challenges into SCP approaches.<sup>58</sup> The *African 10 Year Framework Programme on Sustainable Consumption And Production* adapts the 10YFP to an African context, taking into consideration African needs and unique considerations.<sup>59</sup> The *Regional Action Plan on Sustainable Consumption and Production in the Mediterranean* addresses how SCP can be adopted in the Mediterranean, specifically focusing on areas that are most critical to the region: food, fisheries and

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<sup>49</sup> United Nations, General Assembly. *Transforming our world: the 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. pp. 22-23.

<sup>50</sup> United Nations Environment Programme. *10YFP - 10 Year Framework of Programmes on Sustainable Consumption and Production Patterns*. 2024.

<sup>51</sup> United Nations Environment Programme. *The 10 Year Framework of Programmes on Sustainable Consumption and Production*. 2013. p. 1.

<sup>52</sup> *ibid.* p. 4.

<sup>53</sup> *ibid.* p. 3.

<sup>54</sup> United Nations Environment Programme. *Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal: Protocol On Liability And Compensation For Damage Resulting From Transboundary Movements Of Hazardous Wastes And Their Disposal*. 2011.

<sup>55</sup> *ibid.*

<sup>56</sup> *ibid.* pp. 72-83; World Health Organization. *Electronic waste (e-waste)*. 2024.

<sup>57</sup> Secretariat of the Basel Convention. *Enhancing Parties capacities for the environmentally sound management of e-wastes*. 2024.

<sup>58</sup> United Nations Environment Programme. *The African 10 Year Framework Programme on Sustainable Consumption and Production*. 2005; United Nations Environment Programme. *Regional Action Plan On Sustainable Consumption And Production In The Mediterranean*. 2017; United Nations, Department of Global Communications. *Global Conference on the Sustainable Development of Small Island Developing States, 26 April-6 May 1994, Bridgetown, Barbados*. N.d.

<sup>59</sup> United Nations Environment Programme. *The African 10 Year Framework Programme on Sustainable Consumption and Production*. 2005.



agriculture, tourism, goods manufacturing, and housing and construction.<sup>60</sup> The European Union's (EU) *Circular Economy Action Plan* aims to make the economy more sustainable by fostering SCP, promoting resource efficiency, and reducing waste.<sup>61</sup> Pursuant to, and in alignment with, its action plan, the EU adopted its *Strategic Public Procurement Framework*, part of which is the Green Public Procurement, a set of environmental criteria public institutions can refer to when procuring products.<sup>62</sup>

### **Role of the International System**

The General Assembly has adopted numerous resolutions on SCP in its recent sessions given SCP's potential impact on the achievement of the 2030 Agenda.<sup>63</sup> In a recent session, the General Assembly adopted resolution 78/151 (2023) on "Promoting sustainable consumption and production patterns for the implementation of the 2030 Agenda for Sustainable Development, building on Agenda 21" in which it highlights the positive role SCP practices can play in reducing biodiversity loss, resource depletion, pollution, and climate change.<sup>64</sup> The General Assembly also emphasizes the importance of financing, investment, and financial inclusion for the achievement of sustainable development, namely in resolutions 78/141 (2023) on "Promoting investments for sustainable development" and 78/139 (2023) on "Financial inclusion for sustainable development."<sup>65</sup> General Assembly resolution 78/141 notes that most climate financing is targeted towards renewable energy efforts and is mostly funneled towards mitigation of climate change at the expense of other sustainable development efforts, for example climate change adaptation, which highlights the importance of entrepreneurship and long-term investments in promoting SCP.<sup>66</sup>

Subsidiary bodies to the General Assembly have also contributed to the global SCP discussion and tackle the topic from various complementary angles, such as the environmental and developmental impact of SCP.<sup>67</sup> The High-Level Political Forum on Sustainable Development adopted a political declaration in which it emphasizes the obstacles hindering progress towards the 2030 Agenda, including a growing gap in sustainable financing.<sup>68</sup> The United Nations Environment Assembly (UNEA) has also passed multiple

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<sup>60</sup> United Nations Environment Programme. *Regional Action Plan On Sustainable Consumption And Production In The Mediterranean*. 2017. pp. 9-11.

<sup>61</sup> European Commission. *Circular economy action plan*. N.d.

<sup>62</sup> European Commission. *Green Public Procurement*. N.d.

<sup>63</sup> United Nations, General Assembly. *Resolutions of the 78th Session*. N.d.

<sup>64</sup> United Nations, General Assembly. *Promoting sustainable consumption and production patterns for the implementation of the 2030 Agenda for Sustainable Development, building on Agenda 21 (A/RES/78/151)*. 2023. p. 5.

<sup>65</sup> Ibid.; United Nations, General Assembly. *Financial inclusion for sustainable development (A/RES/78/139)*. 2023.

<sup>66</sup> United Nations, General Assembly. *Promoting investments for sustainable development (A/RES/78/141)*. 2023.

<sup>67</sup> United Nations, General Assembly. *Political declaration of the high-level political forum on sustainable development convened under the auspices of the General Assembly (A/RES/78/1)*. 2023; United Nations, General Assembly. *Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development (A/RES/71/313)*. 2017; United Nations, General Assembly. *Implementation of Agenda 21, the Programme for the Further Implementation of Agenda 21 and the outcomes of the World Summit on Sustainable Development and of the United Nations Conference on Sustainable Development (A/RES/74/216)*. 2023.

<sup>68</sup> United Nations, General Assembly. *Political declaration of the high-level political forum on sustainable development convened under the auspices of the General Assembly (A/RES/78/1)*. 2023.





resolutions in its fourth and fifth sessions aiming to promote SCP.<sup>69</sup> UNEA resolution 4/1 (2019) on “Innovative pathways to achieve sustainable consumption and production” promotes SPP, encourages involving the private sector and other stakeholders in enabling innovation in SCP practices, and requests a study on lifecycle approach in promoting sustainable economic models.<sup>70</sup> UNEA resolution 4/4 (2019) on “Addressing environmental challenges through sustainable business practices” notes that sustainable business practices can attract investment and increase business profitability.<sup>71</sup> In its fifth session, UNEA adopted resolution 5/11 (2022) on “Enhancing circular economy as a contribution to achieving sustainable consumption and production” in which it stresses the coupled nature of circular economies and SCP, and calls for the enhancement of capacities around product lifecycle extension, prioritization of sustainable financing, and promotion of knowledge sharing.<sup>72</sup> The United Nations Development Programme (UNDP) supports the integration of SCP into national development strategies by assisting Member States in integrating SCP into their development plans and strategies, aiming to achieve the SDGs.<sup>73</sup> UNDP’s projects focus on areas such as energy efficiency, sustainable agriculture, and green economy transition.<sup>74</sup> The United Nations Department of Economic and Social Affairs publishes documentation looking at the adoption of innovative approaches to achieving the SDGs, including localization of SDGs, and a collection of success stories in its *SDG Good Practices: A compilation of success stories and lessons learned in SDG Implementation* reports.<sup>75</sup>

The United Nations Global Compact encourages businesses worldwide to adopt sustainable practices in alignment with SCP goals.<sup>76</sup> Through its principles and initiatives, the United Nations Global Compact supports businesses in aligning their operations and strategies with universal principles on human rights, labor, environment, and anti-corruption.<sup>77</sup> Given the estimate that the global community needs \$5-7 trillion annually to achieve the 2030 Agenda, the United Nations Global Compact highlights the notable role that sustainable finance plays in enabling the achievement of the SDGs.<sup>78</sup>

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<sup>69</sup> United Nations Environment Assembly. *Fourth session of the United Nations Environment Assembly (UNEA-4)*. N.d.; United Nations Environment Assembly. *Fifth session of the United Nations Environment Assembly (UNEA-5)*. N.d.; United Nations Environment Assembly. *Innovative pathways to achieve sustainable consumption and production (UNEP/EA.4/Res.1)*. 2019; United Nations Environment Assembly. *Addressing environmental challenges through sustainable business practices (UNEP/EA.4/Res.4)*. 2019.

<sup>70</sup> United Nations Environment Assembly. *Innovative pathways to achieve sustainable consumption and production (UNEP/EA.4/Res.1)*. 2019.

<sup>71</sup> United Nations Environment Assembly. *Addressing environmental challenges through sustainable business practices (UNEP/EA.4/Res.4)*. 2019.

<sup>72</sup> United Nations Environment Assembly. *Enhancing circular economy as a contribution to achieving sustainable consumption and production (UNEP/EA.5/Res.11)*. 2022.

<sup>73</sup> United Nations Development Programme. *The SDGs In Action*. 2024.

<sup>74</sup> *ibid.*

<sup>75</sup> United Nations, Department of Global Communications. *Inter-Agency Policy Brief: Accelerating SDG Localization to deliver on the promise of the 2030 Agenda for Sustainable Development*. 2024; United Nations, Department of Economic and Social Affairs. *Third Global Conference on Strengthening Synergies Between the Paris Agreement and the 2030 Agenda For Sustainable Development*. 2022; United Nations, Department of Economic and Social Affairs. *SDG Good Practices: A compilation of success stories and lessons learned in SDG Implementation-SECOND EDITION*. 2022.

<sup>76</sup> United Nations Global Compact. *Business as a force for good*. N.d.

<sup>77</sup> United Nations Global Compact. *The Ten Principles of the UN Global Compact*. N.d.

<sup>78</sup> United Nations Global Compact. *Sustainable Finance*. N.d.



The One Planet Network, a UNEP initiative established to implement the 10YFP, fosters global cooperation to accelerate the shift towards SCP.<sup>79</sup> The network tracks progress on SCP through regular monitoring to ensure accountability and measure the impact of initiatives, and offers a collaboration platform for stakeholders to share ideas, resources, and knowledge to enable SCP.<sup>80</sup> The *Global Strategy for Sustainable Consumption and Production*, approved by the Board for the 10YFP in its 2022 meeting, emphasizes the importance of collective effort towards adopting SCP globally.<sup>81</sup> The Global Strategy highlights fragmented and isolated efforts as limited in their effectiveness to implement systemic changes required to achieve SCP, and identifies potential benefits of involving the financial sector in efforts to adopt a circular economy and circular business models, and the leveraging of financial and technological advancements to promote SCP.<sup>82</sup> It also outlines utilizing emissions rates as a factor in decision making in financing processes.<sup>83</sup>

Not all SCP efforts are spearheaded from within the United Nations system, with civil society organizations (CSOs) and the private sector also playing major roles in promoting SCP on the ground.<sup>84</sup> Non-governmental organizations, such as World Wide Fund for Nature and Greenpeace, run campaigns and conduct research to promote SCP, aiming to influence consumer behavior and policy decisions.<sup>85</sup> Group of Friends for SCP played a pivotal role in the initial discussions for the proposal for the *Global Strategy on Sustainable Consumption and Production*.<sup>86</sup> Zero Waste Africa engages local leaders and the communities in which they operate to promote more sustainable waste management practices through their campaigns targeted towards sustainable consumption.<sup>87</sup> Other than CSOs, multinational corporations and industry associations are key players in promoting SCP by adopting sustainable practices, innovating green technologies, and influencing supply chains.<sup>88</sup> Corporate sustainability initiatives and reporting frameworks such as the Global Reporting Initiative, an international organization that sets standards for social, economic, and environmental corporate reporting, support businesses in measuring and improving their sustainability performance.<sup>89</sup> Through their work with business clients, the Collaborating Centre on Sustainable Consumption and Production spearhead economic sustainability and actively engage other stakeholders such as CSOs and policymakers to promote SCP.<sup>90</sup>

### **Leveraging Sustainable Public Procurement to Achieve SCP**

A key opportunity to advance SCP lies in the strategic purchasing decisions made by the public sector, which can significantly shape market trends and foster broader sustainability.<sup>91</sup> Public spending, which accounts for up to 30% of gross domestic product (GDP) in developing countries, represents a significant

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<sup>79</sup> One Planet Network. *Inspiring A Global Movement For Sustainable Consumption and Production*. 2024.

<sup>80</sup> One Planet Network. *Sustainable Public Procurement Programme: About*. 2024.

<sup>81</sup> One Planet Network. *Global Strategy On Sustainable Consumption And Production*. 2024.

<sup>82</sup> United Nations, General Assembly. *Letter dated 23 November 2022 from the Permanent Representatives of Costa Rica and Pakistan to the United Nations addressed to the Secretary-General (A/77/607)*. 2022. pp. 15-18.

<sup>83</sup> *ibid.* p. 12.

<sup>84</sup> GreenPeace. *Promoting Sustainable Food*. N.d.

<sup>85</sup> *ibid.*

<sup>86</sup> One Planet Network. *Global Strategy On Sustainable Consumption And Production*. 2024.

<sup>87</sup> Zero Waste Africa. *Transforming Waste, Preserving Our Future*. 2024.

<sup>88</sup> United Nations Global Compact. *Business as a force for good*. N.d.

<sup>89</sup> *ibid.*

<sup>90</sup> Collaborating Centre on Sustainable Consumption and Production. *About Us*. 2024.

<sup>91</sup> United Nations Environment Programme. *Sustainable Public Procurement*. 2024.



purchasing power.<sup>92</sup> By prioritizing “value for money” from a lifecycle perspective, instead of favoring the most inexpensive bid, Member States can achieve benefits such as accelerating the transition to a circular economy, promoting green innovation, and capturing long-term financial benefits.<sup>93</sup> Furthermore, when governments award contracts to businesses that operate using sustainable production methods, for example, by relying on renewable energy sources to power its production, it promotes wider adoption of sustainable methods across various sectors, including construction, electronics, and transportation.<sup>94</sup>

By prioritizing the implementation of sustainability standards, Member States can promote adherence to environmental standards and drive economic growth.<sup>95</sup> Governments can foster a market for innovative environmental solutions, prompting businesses to invest in and develop technologies that align with these high benchmarks by adopting sustainability standards.<sup>96</sup> This, in turn, drives economic development through the expansion of new sectors and job creation.<sup>97</sup> As demand for green technologies grows, businesses are encouraged to innovate and increase production of these solutions, contributing to overall growth in the industry.<sup>98</sup> An example of this approach was adopted by the EU in its *Green Public Procurement criteria*, which provide a systematic framework for considering environmental factors in procurement decisions.<sup>99</sup>

Despite benefits tied to the expansion of green innovation industries, smaller companies often encounter difficulties competing with larger businesses and adhering to sustainability requirements due to limited financial and technical resources.<sup>100</sup> Governments can leverage public procurement as a secondary policy tool to empower small and medium enterprises, which form a significant contributor to national economic well-being and economic value-addition.<sup>101</sup> Moreover, targeted support, such as subsidies, grants, or strategic partnerships, can help smaller enterprises bridge the resource gap, enabling them to compete and thrive in the sustainable procurement market.<sup>102</sup>

Tackling the challenges of SPP calls for a multi-stakeholder effort that brings together governments and international organizations.<sup>103</sup> Sustainable procurement can also be spearheaded by non-governmental entities such as the World Bank, which adopted four comprehensive guidance documents that outline best practices for sustainable procurement, including strategies for integrating environmental and social

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<sup>92</sup> United Nations Environment Programme. *Sustainable consumption and production policies*. 2024.

<sup>93</sup> United Nations Environment Programme. *Sustainable Public Procurement: How to Wake the Sleeping Giant! Introducing the United Nations Environment Programme’s Approach*. 2021. pp. 20-24.

<sup>94</sup> Stauffer. MIT Energy Initiative. *Incentives for green technology adoption: Getting government subsidies right*. 2013.

<sup>95</sup> World Bank Group. *Green Public Procurement: An Overview of Green Reforms in Country Procurement Systems*. 2021. pp.15-17.

<sup>96</sup> *ibid.* pp.15-17.

<sup>97</sup> *ibid.* pp.15-17.

<sup>98</sup> Organization for Economic Cooperation and Development. *Chapter 1. Public procurement and SMEs: Why the relationship matters*. 2018.

<sup>99</sup> European Commission. *Green Public Procurement*. N.d.

<sup>100</sup> Organization for Economic Cooperation and Development. *Chapter 1. Public procurement and SMEs: Why the relationship matters*. 2018.

<sup>101</sup> *ibid.*

<sup>102</sup> Organization for Economic Cooperation and Development. *Chapter 4. Enabling implementation: What is it SMEs and public procurement officials need*. 2018.

<sup>103</sup> Organization for Economic Cooperation and Development. *Public Procurement for Innovation: Good Practices and Strategies*. 2017. pp.15-23.



considerations into projects.<sup>104</sup> These documents are used by the World Bank when engaging with borrowers, including Member States, ensuring that sustainability is a core component of funding agreements and guiding the World Bank team in implementing effective SPP strategies within their projects.<sup>105</sup> UNEP develops guidelines and frameworks, such as the *Sustainable Public Procurement Guidelines*, to support Member States incorporate environmental criteria into their procurement processes.<sup>106</sup> Effective partnerships between stakeholders in the ecosystem, Member States, CSOs, intergovernmental organizations, and the scientific and academic community, are crucial for addressing issues such as limited technical expertise and awareness.<sup>107</sup>

Advancing SPP can extend beyond selecting sustainable products; it also encompasses Member States actively steering the market toward more environmentally and socially responsible practices through effective policy.<sup>108</sup> Most policy efforts by Member States on the topic of SCP represent narrow scopes of application, which poses a challenge to the realignment of existing regulations and policies, and the adoption of comprehensive policy frameworks.<sup>109</sup> Only 14% of the policy interventions listed under SDG indicator 12.1.1 are represented within broad SCP policy frameworks adopted by Member States.<sup>110</sup> According to UNEP, policies and incentives can facilitate and encourage the transition to greener practices, and help address potential resistance from traditional suppliers who may be unfamiliar with or opposed to sustainable public procurement standards.<sup>111</sup> A complementary approach is extended producer responsibility (EPR), which assigns responsibility of the environmental impact of products to manufacturers, encouraging the design of recyclable and sustainably disposable products, thus supporting a circular economy.<sup>112</sup>

### **Promoting Sustainable Waste Management Practices**

Effective waste management directly supports SCP by improving environmental sustainability and resource efficiency, but multiple challenges hinder the adoption of effective waste management globally.<sup>113</sup> Implementing comprehensive waste management strategies, including recycling, composting, and proper disposal, can reduce environmental impacts by minimizing the need for raw material extraction and lowering greenhouse gas emissions through systematic waste collection and treatment.<sup>114</sup> However, there are key challenges hindering the adoption of sustainable waste management practices, including

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<sup>104</sup> World Bank Group. *Implementing Sustainable Procurement*. 2023.

<sup>105</sup> *ibid.*

<sup>106</sup> United Nations Environment Programme. *Sustainable Public Procurement: How to Wake the Sleeping Giant! Introducing the United Nations Environment Programme's Approach*. 2021. pp. 55-88.

<sup>107</sup> Organization for Economic Cooperation and Development. *Public Procurement for Innovation: Good Practices and Strategies*. 2017. pp. 15-23.

<sup>108</sup> Schnitzer. McKinsey & Company. *Environmentally sustainable public procurement to strategically reshape markets and effect lasting change*. 2024.

<sup>109</sup> United Nations Environment Assembly. *Progress in the implementation of resolution 4/1 on innovative pathways to achieve sustainable consumption and production: Report of the Executive Director (UNEP/EA.5/4)*. 2020. pp. 1-2.

<sup>110</sup> *ibid.* pp. 2-3.

<sup>111</sup> United Nations Environment Programme. *Sustainable Public Procurement: How to Wake the Sleeping Giant! Introducing the United Nations Environment Programme's Approach*. 2021. pp. 33-39.

<sup>112</sup> United Nations Environment Programme. *Reducing Plastic Pollution through the Extended Producer Responsibility*. 2024.

<sup>113</sup> United Nations Environment Programme. *Global Waste Management Outlook 2024*. 2024. pp. 43-59.

<sup>114</sup> *ibid.*





technical barriers, incomplete data, and complex interdependencies.<sup>115</sup> Adopting circular economy principles can transform waste management systems by enhancing resource efficiency and sustainability through waste prevention, maintaining product utility, and regenerating natural systems.<sup>116</sup> Designing out waste involves creating products and processes that prevent waste generation from the outset, focusing on durability, repairability, and the use of recyclable materials.<sup>117</sup> SCP practices can be implemented throughout the entire supply chain to further the achievement of circular economies.<sup>118</sup>

One example of how sustainable waste management practices can be applied throughout a value supply chain is the Food and Agriculture Organization's (FAO) Global Initiative on Food Loss and Waste Reduction.<sup>119</sup> Food waste occurs at multiple stages, with approximately 13.2% occurring post-harvest and an additional 17% wasted at the household and retail levels.<sup>120</sup> The FAO publishes guidelines that address food waste throughout the supply chain, focusing on post-harvest losses, household waste, and best practices for resource efficiency.<sup>121</sup> These guidelines address various areas, including best practices for harvesting, handling, processing, packaging, and distribution, as well as strategies for consumer education and engagement to promote responsible consumption.<sup>122</sup>

Efforts by international and regional bodies are essential for advancing sustainable waste management by setting benchmarks and integrating regional perspectives.<sup>123</sup> UNEA resolution 5/14 (2022) on "End plastic pollution: towards an international legally binding instrument" promotes sustainable waste management by advocating for a comprehensive legal framework that requires Member States to adopt effective measures for reducing plastic waste.<sup>124</sup> The African Union's *Agenda 2063* promotes sustainable development and the circular economy across the continent, encouraging Member States to adopt integrated waste management practices.<sup>125</sup> Similarly, the Association of Southeast Asian Nations' *Framework for Circular Economy for the ASEAN Economic Community* aims to enhance resource efficiency and promote sustainable production and consumption patterns among its member governments.<sup>126</sup> The Gulf Cooperation Council has implemented regional strategies to enhance waste management practices among its members, focusing on increasing recycling rates and improving waste treatment technologies.<sup>127</sup> The Pacific Islands Forum has also initiated efforts to promote waste reduction and sustainable resource management, recognizing the unique challenges faced by small island

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<sup>115</sup> United Nations Environment Programme. *Global Waste Management Outlook 2024*. 2024. pp. 43-59.

<sup>116</sup> Ellen Macarthur Foundation. *What is Circular economy?*. N.d.

<sup>117</sup> *ibid.*

<sup>118</sup> United Nations Environment Programme. *UNEP Food Waste Index Report*. 2021. pp. 88-90.

<sup>119</sup> Food and Agriculture Organization of the United Nations. *The State of Food and Agriculture*. 2019. pp. 1-19.

<sup>120</sup> United Nations Environment Programme. *UNEP Food Waste Index Report*. 2021. p. 73.

<sup>121</sup> Food and Agriculture Organization of the United Nations. *The State of Food and Agriculture*. 2019. pp. 1-19.

<sup>122</sup> Food and Agriculture Organization of the United Nations. *Global Initiative on Food Loss and Waste Reduction*. 2015. pp. 4-6.

<sup>123</sup> Roadrunner. *The Regulatory Complexity of Waste & Recycling in the US*. 2024.

<sup>124</sup> United Nations Environment Assembly. *End plastic pollution: towards an international legally binding instrument (UNEP/EA.5/Res.14)*. 2022.

<sup>125</sup> African Union. *Agenda 2063: The Africa We Want*. N.d.

<sup>126</sup> Association of Southeast Asian Nations. *Framework for Circular Economy for the ASEAN Economic Community*. 2021. pp. 2-9.

<sup>127</sup> Mani. Echoing Sustainability in Middle East and North Africa. *Solid Waste Management Challenges in GCC*. 2023.



developing states.<sup>128</sup> Regional initiatives reflect a growing commitment to designing out waste and fostering sustainable practices on a broader scale.<sup>129</sup>

CSOs also play a major role in the adoption of sustainable waste management practices and the dissemination of waste management knowledge.<sup>130</sup> General Assembly resolution 77/161 (2022) on "Promoting zero-waste initiatives to advance the 2030 Agenda for Sustainable Development" highlights the role local and national initiatives play in advancing zero-waste practices.<sup>131</sup> The Zero Waste International Alliance has successfully aided cities such as Capannori in Italy and Kamikatsu in Japan in adopting zero waste strategies, while the Global Partnership has facilitated the development of regulatory frameworks in countries like South Africa and Brazil, establishing recycling benchmarks and promoting EPR policies.<sup>132</sup>

## Conclusion

Achievement of the 2030 Agenda is tightly tied to the successful and sustainable adoption of SCP practices; however, there is still progress to be made.<sup>133</sup> Advancing SCP is tied to effective SPP and robust waste management, and supported by coordinated efforts among Member States, international organizations, and the private sector.<sup>134</sup> Leveraging SPP is vital for advancing SCP by utilizing public purchasing power to prioritize sustainability and drive market transformation.<sup>135</sup> By prioritizing sustainability in its purchasing decisions, Member States can foster innovation and support smaller companies in adopting greener practices.<sup>136</sup> Effective waste management strategies, as exemplified by regional initiatives from the Gulf Cooperation Council and the Zero Waste International Alliance, can further bolster SCP efforts and advance the achievement of the SDGs.<sup>137</sup>

## Further Research

As delegates continue their research on efforts to achieve SCP, they may consider the following questions: how can investment in information technology enable SCP? What challenges hinder wider adoption of sustainable consumption behaviors? How can businesses be incentivized to align with sustainable business practices? How can sustainable financing be better allocated to more effectively promote SCP? What strategies can enable stakeholders to adopt SCP practices and track progress?

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<sup>128</sup> Secretariat of the Pacific Regional Environment Programme. *Cleaner Pacific 2025: Pacific Regional Waste and Pollution Management Strategy*. 2016. p. 5.

<sup>129</sup> World Economic Forum. *The Circular Economy Imperative*. 2024.

<sup>130</sup> United Nations, General Assembly. *Promoting zero-waste initiatives to advance the 2030 Agenda for Sustainable Development (A/RES/77/161)*. 2022.

<sup>131</sup> *ibid.*

<sup>132</sup> Zero Waste International Alliance. *Zero Waste Communities*. 2024.

<sup>133</sup> United Nations, General Assembly. *Transforming our world: the 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. pp. 22-23; United Nations, General Assembly, Economic and Social Council. *Progress towards the Sustainable Development Goals: Report of the Secretary-General (A/79/79)*. 2024.

<sup>134</sup> United Nations Environment Programme. *Global Waste Management Outlook 2024*. 2024.

<sup>135</sup> United Nations Environment Programme. *Sustainable Public Procurement: Global Review*. 2013. pp. 14-22.

<sup>136</sup> Organization for Economic Cooperation and Development. *Harnessing Public Procurement for the Green Transition: Good Practices in OECD Countries*. 2024.

<sup>137</sup> Mani. Echoing Sustainability in Middle East and North Africa. *Solid Waste Management Challenges in GCC*. 2023.



What policies and incentives can encourage broader adoption of circular economy principles by businesses and governments? How can these measures effectively drive resource efficiency and waste reduction? What mechanisms can facilitate knowledge sharing and joint initiatives?



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## 2. Closing the Finance Gap to Achieve the Sustainable Development Goals

*"It is still possible to create a better, more sustainable and more inclusive world for all by 2030. But the clock is running out. We must act now, and act boldly."<sup>138</sup>*

### Introduction

The international community is severely off track from achieving the United Nations Sustainable Development Goals (SDGs) by 2030.<sup>139</sup> Adopted by the United Nations General Assembly in 2015, the *2030 Agenda for Sustainable Development* (2030 Agenda) set up the 17 SDGs with their 169 targets.<sup>140</sup> As of 2024, the majority of the SDGs show moderate or minimal progress, with just 23 of the targets likely to be accomplished by 2030, of which targets related to SDG 7 (affordable and clean energy) and SDG 12 (responsible and sustainable consumption) have made the most progress.<sup>141</sup> In comparison to 2015, progress towards achieving 47 targets has stalled or regressed, impacting especially strides to achieve SDG 2 (zero hunger), SDG 8 (decent work and economic growth), SDG 13 (climate action), and SDG 14 (life below the water).<sup>142</sup> The SDGs were off track prior to 2020 because of limited finance mobilization and the past few years have compounded delays due to the COVID-19 pandemic, increased conflict, the impact of climate change, and a reduction in readily available finance caused by high inflation, rising interest rates, and mounting debt.<sup>143</sup> The SDGs were designed to be ambitious, but with only six years remaining until the end of 2030, the limited progress risks undermining the transformative vision of the 2030 Agenda.<sup>144</sup>

The SDGs will only be achieved if they are backed by significant financial investment.<sup>145</sup> Financing for Development (FfD) seeks to leverage financial flows and policies by aligning them with the SDGs, ultimately increasing the resources available to support these objectives.<sup>146</sup> According to the United Nations Secretary-General António Guterres an annual \$4 trillion financing gap for the achievement of the SDGs exists, which represents an increase from a \$2.5 trillion financing gap just five years ago.<sup>147</sup> The cost of FfD may be enormous, but the cost of inaction is even greater.<sup>148</sup> This is best illustrated by SDG 13 (climate action) where the \$1,266 trillion cost of loss and damage due to climate change at its current

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<sup>138</sup> United Nations, Department of Economic and Social Affairs. *The Sustainable Development Goals Report 2024*. 2024. p. 3.

<sup>139</sup> *ibid.* p. 2.

<sup>140</sup> United Nations, General Assembly. *Transforming Our World: The 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015.

<sup>141</sup> United Nations, Department of Economic and Social Affairs. *The Sustainable Development Goals Report 2024*. 2024. pp. 2, 4, 44-45.

<sup>142</sup> *ibid.* pp. 4, 44-45.

<sup>143</sup> United Nations, Department of Economic and Social Affairs. *Financing for Sustainable Development Report: Financing for Development at a Crossroads*. 2024. p. 1.

<sup>144</sup> United Nations, General Assembly. *Transforming Our World: The 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015.

<sup>145</sup> United Nations, Department of Economic and Social Affairs. *Financing for Sustainable Development Report: Financing for Development at a Crossroads*. 2024. pp. 1-2, 5.

<sup>146</sup> United Nations, Department of Economic and Social Affairs. *High-level Dialogue on Financing for Development*. 2023.

<sup>147</sup> United Nations, Department of Economic and Social Affairs. *Financing for Sustainable Development Report: Financing for Development at a Crossroads*. 2024. p. iii.

<sup>148</sup> *ibid.* pp. 2-3.



trajectory is five times greater than that of the climate finance required to limit global temperature increases to 1.5°C by 2050.<sup>149</sup>

Official development assistance (ODA) and foreign direct investment (FDI) are two of the most important sources of funding for the SDGs.<sup>150</sup> ODA is government aid to developing Member States specifically targeted at improving citizens' physical and financial well-being.<sup>151</sup> This is usually bilateral but also includes contributions to pooled resources, for example channeled through international aid agencies and multilateral development banks (MDBs).<sup>152</sup> FDI is a cross-border transaction where an investor from one country makes a long-term investment and acquires a significant degree of control of a company based in a different country.<sup>153</sup> This advances the SDGs because investment leads to economic growth and improvements in critical infrastructure, clean water and renewable energy.<sup>154</sup> In 2023, FDI flows declined by 2% to \$1.3 trillion with Asian countries being the largest recipients receiving 50% of global FDI.<sup>155</sup> In addition to ODA and FDI, mobilizing domestic resources and leveraging Public-Private Partnerships (PPPs) advance sustainable development by enhancing local capacity and attracting private sector expertise and capital.<sup>156</sup>

### **International and Regional Framework**

The advancement of social and economic development has been at the heart of the United Nations System since the *Charter of the United Nations* (1945).<sup>157</sup> The *Universal Declaration of Human Rights* (1948) set out a broad vision for the right of all to live in dignity, and be equal and well.<sup>158</sup> These principles, which form the most fundamental framework of the SDGs, became legally binding by the *International Covenant on Economic, Social and Cultural Rights* (1966) and the *International Covenant on Civil and Political Rights* (1966).<sup>159</sup>

Financing has been on the international agenda since the adoption of the *Monterrey Consensus of the International Conference on Financing for Development* (Monterrey Consensus) (2002) and the *Doha Declaration on Financing for Development* (Doha Declaration) (2008).<sup>160</sup> The Monterrey Consensus first

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<sup>149</sup> Buchner et al. Climate Policy Initiative. *Global Landscape of Climate Finance 2023*. 2023. pp. 3-4.

<sup>150</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. pp. 17, 26-27.

<sup>151</sup> Organisation for Economic Co-operation and Development. *Official Development Assistance*. N.d.

<sup>152</sup> United Nations, Department of Economic and Social Affairs. *Financing for Sustainable Development Report: Financing for Development at a Crossroads*. 2024. p. 8.

<sup>153</sup> Organisation for Economic Co-operation and Development. *Foreign Direct Investment*. 2024.

<sup>154</sup> Aust et al. *Journal of Cleaner Production* 245 (1). *How Does Foreign Direct Investment Contribute to Sustainable Development Goals? Evidence from African Countries*. 2020.

<sup>155</sup> United Nations Conference on Trade and Development. *2024 World Investment Report*. 2024. pp. 2-3.

<sup>156</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. pp. 7-8, 15-16.

<sup>157</sup> United Nations Conference on International Organization. *Charter of the United Nations*. 1945.

<sup>158</sup> United Nations, General Assembly. *Universal Declaration of Human Rights (A/RES/217 A (III))*. 1948.

<sup>159</sup> United Nations, General Assembly. *International Covenant on Civil and Political Rights (A/RES/2200 (XXI))*. 1966; United Nations, General Assembly. *International Covenant on Economic, Social and Cultural Rights (A/RES/2200 (XXI))*. 1966.

<sup>160</sup> International Conference on Financing for Development. *Monterrey Consensus on Financing for Development*. 2003; United Nations, General Assembly. *Doha Declaration on Financing for Development: Outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (A/RES/63/239)*. 2008.



placed FfD on the international agenda as a prerequisite for sustainable development and fostered a partnership between developed and developing countries, recognizing the importance of good governance, trade, aid, access to financial markets, and strong institutions.<sup>161</sup> The Doha Declaration reaffirmed these principles, developed countries committed to ambitious ODA targets despite the financial crash, and emphasized the challenge posed to FfD by climate change.<sup>162</sup>

The *Addis Ababa Action Agenda* (AAAA) (2015) represents the most recent FfD framework.<sup>163</sup> The document contains seven primary action areas including the needs to mobilize domestic public resources, raise private finance, increase international public finance such as ODA, promote trade, invest in science, technology, and capacity building, and make debt more sustainable by enabling developing countries to affordably borrow to undertake SDG-relevant investments.<sup>164</sup> The AAAA identifies the importance of cross-cutting issues where an improvement in one area is likely to have a positive multiplier effect on another aspect of development and includes tackling hunger and malnutrition, accelerating sustainable industrialisation, and making societies safer for all.<sup>165</sup> Throughout, the AAAA stresses the need for ambitious goals to be underpinned by credible means of implementation.<sup>166</sup>

The *Paris Agreement* (2015) and *Sendai Declaration and Framework for Disaster Risk Reduction 2015-2030* (2015) shape the global framework for addressing climate action and disaster resilience, important areas of action for achieving the SDGs.<sup>167</sup> The landmark *Paris Agreement* adopted at the 21st meeting of the Conference of the Parties succeeded in getting Member States to agree to limit global warming to well below 2°C above pre-industrial levels by 2100, with efforts to limit it to no more than 1.5°C.<sup>168</sup> It also highlights the importance of climate finance flows from developed Member States to developing Member States, and emphasizes the need to strike a balance between reducing greenhouse gas emissions (climate mitigation) and adjusting to the effects of climate change (climate adaptation).<sup>169</sup> The *Sendai Framework for Disaster Risk Reduction 2015-2030* relates to FfD by seeking public and private investment to reduce the vulnerability of communities to disasters and promote resilience, thus reducing underlying risk factors that hold back sustainable development.<sup>170</sup>

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<sup>161</sup> International Conference on Financing for Development. *Monterrey Consensus on Financing for Development*. 2003. p. 5.

<sup>162</sup> United Nations, General Assembly. *Doha Declaration on Financing for Development: Outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (A/RES/63/239)*. 2008. pp. 5, 31-32.

<sup>163</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015.

<sup>164</sup> *ibid.*

<sup>165</sup> *ibid.* pp. 6-10.

<sup>166</sup> *ibid.* p. 6.

<sup>167</sup> Conference of the Parties to the United Nations Framework Convention on Climate Change. *Paris Agreement*. 2015; United Nations, General Assembly. *Sendai Framework for Disaster Risk Reduction 2015-2030 (A/RES/69/283)*. 2015.

<sup>168</sup> Conference of the Parties to the United Nations Framework Convention on Climate Change. *Paris Agreement*. 2015. p. 2.

<sup>169</sup> *ibid.* p. 28.

<sup>170</sup> United Nations, General Assembly. *Sendai Framework for Disaster Risk Reduction 2015-2030 (A/RES/69/283)*. 2015.



In September 2024, Member States recommitted to the 2030 Agenda, AAAA, and the *Paris Agreement* by adopting the Pact for the Future.<sup>171</sup> Member States agreed on the need to close the development financing gap by, inter alia, mobilizing finance, increasing ODA from developed to developing Member States, and implementing effective domestic and international policies to increase tax revenue.<sup>172</sup> The Pact for the Future agreed on specific actions to reform International Financial Institutions (IFIs) to favor developing countries, ensuring that capital flows have better terms and go to where they will have the most significant impact for achieving the SDGs.<sup>173</sup>

### **Role of the International System**

The General Assembly Second Committee is a cornerstone of the international FfD process.<sup>174</sup> The agenda item “Follow-up to and Implementation of the Outcomes of the International Conferences on Financing for Development” is a standing item of the General Assembly and resolutions are usually adopted by consensus in the General Assembly.<sup>175</sup> At its 78th session, the General Assembly adopted resolutions aiming to increase FfD through access to technology, reducing unsustainable debt, and tackling illicit financial flows.<sup>176</sup> In 2023, under the authority of the General Assembly, the quadrennial High-level Dialogue on Financing for Development highlighted the need for greater public finance for developing countries, with many developed countries announcing new FfD commitments including increases in ODA, climate finance, and scaling up lending from MDBs.<sup>177</sup> The dialogue also galvanized political will to succeed the AAAA at the Fourth International Conference on Financing for Development (FfD4) in Spain in the summer of 2025.<sup>178</sup>

ECOSOC is the anchor for information sharing and follow-up on sustainable development conferences, including the follow-up to the AAAA.<sup>179</sup> The High-Level Political Forum on Financing for Development is the annual meeting that monitors progress towards the SDGs and includes the submission of voluntary national reviews by Member States.<sup>180</sup> This was mandated by the AAAA to ensure that Member States maintain an ongoing focus on the SDGs and assess outcomes and evolving means of implementation.<sup>181</sup> The most recent ECOSOC Forum on Financing for Development Follow-up in April 2024 sought to build momentum with the goal of mobilizing financial resources for sustainable development at FfD4.<sup>182</sup>

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<sup>171</sup> United Nations, General Assembly. *The Pact for the Future (A/RES/79/1)*. 2024.

<sup>172</sup> *ibid.* pp. 5-6.

<sup>173</sup> *ibid.* pp. 31-34.

<sup>174</sup> United Nations, General Assembly. *List of proposals contained in the reports of the Second Committee for consideration by the General Assembly: Note by the Secretariat (A/C.2/78/INF/1/Rev.1)*. 2023.

<sup>175</sup> *ibid.*

<sup>176</sup> *ibid.*

<sup>177</sup> United Nations, General Assembly. *Summary by the President of the General Assembly of the High-level Dialogue on Financing for Development (A/78/698)*. 2024. p. 1.

<sup>178</sup> *ibid.* p. 1.

<sup>179</sup> United Nations, Economic and Social Council. *Key Issues: Sustainable Development*. N.d.

<sup>180</sup> United Nations, Economic and Social Council. *Report of the Economic and Social Council Forum on Financing for Development Follow-up (E/FFDF/2024/3)*. 2024.

<sup>181</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 37.

<sup>182</sup> United Nations, Economic and Social Council. *Summary by the President of the Economic and Social Council of the forum on financing for development follow-up, including the special high-level meeting with the Bretton Woods institutions, the World Trade Organization and the United Nations Conference on Trade and Development (New York, 22–25 April 2024) (E/2024/65)*. 2024.





The Financing for Sustainable Development Office (FSDO) is part of the United Nations Secretariat, located within the Department of Economic and Social Affairs (DESA), and works to support the seven action areas of the AAAA.<sup>183</sup> FSDO provides substantive support, including policy recommendations, to Member States and coordinates intergovernmental and United Nations efforts to fully realize the SDGs.<sup>184</sup> Led by FSDO, the Inter-Agency Task Force on Financing for Development (IATF) brings together United Nations stakeholders to devise an annual report on FfD progress and recommends corrective action.<sup>185</sup> The World Bank Group (WBG), International Monetary Fund (IMF), World Trade Organisation, United Nations Conference on Trade and Development, United Nations Development Programme (UNDP), and United Nations Regional Commissions provide input to IATF's work.<sup>186</sup> The most recent *Financing for Sustainable Development Report 2024* described the state of FfD as having a narrow window of opportunity to salvage the SDGs.<sup>187</sup>

The Secretary-General has consistently provided leadership on closing the finance gap by focusing attention on facilitating FfD.<sup>188</sup> Published in 2018 and 2019 respectively, his strategy and roadmap for FfD align global economic policies with the 2030 Agenda and prioritize action.<sup>189</sup> The Secretary-General's Summit for the Future took place in September 2024 with the aim of protecting future generations with an action-orientated *Pact for the Future* that increases international trust, cooperation, and appetite to remove barriers to sustainable development.<sup>190</sup>

IFIs and intergovernmental organizations outside of the United Nations system also play a critical role in the FfD process.<sup>191</sup> IFIs, such as WBG and IMF, act as a catalyst for investment, providing large-scale financing for projects otherwise unfeasible, and sharing technical and policy expertise.<sup>192</sup> Whereas IFIs actively provide finance, the Organisation for Economic Co-operation and Development (OECD) is primarily a policy and standard-setting organization.<sup>193</sup> The OECD Development Assistance Committee (DAC) is responsible for promoting cooperation and setting policies to accelerate the implementation of the 2030 Agenda, particularly in relation to the effectiveness and integrity of ODA.<sup>194</sup> The private sector also plays a vital role in FfD, establishing PPPs and financing projects alongside MDBs, providing access to a larger pool of capital.<sup>195</sup>

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<sup>183</sup> United Nations, Department of Economic and Social Affairs. *About Financing for Sustainable Development Office*. N.d.

<sup>184</sup> *ibid.*

<sup>185</sup> United Nations, Department of Economic and Social Affairs. *About the IATF*. N.d.

<sup>186</sup> United Nations, Department of Economic and Social Affairs. *Financing for Sustainable Development Report: Financing for Development at a Crossroads*. 2024. p. vii-ix.

<sup>187</sup> *ibid.* p. xiv-xv.

<sup>188</sup> United Nations Secretary-General. *Roadmap for Financing the 2030 Agenda for Sustainable Development*. 2019. p. 3.

<sup>189</sup> *ibid.* p. 3.

<sup>190</sup> United Nations, General Assembly. *The Pact for the Future (A/RES/79/1)*. 2024.

<sup>191</sup> United Nations Development Programme. *UNDP and International Financial Institutions*. 2024; Organisation for Economic Co-operation and Development. *How We Work*. N.d.

<sup>192</sup> United Nations Development Programme. *UNDP and International Financial Institutions*. 2024.

<sup>193</sup> Organisation for Economic Co-operation and Development. *How We Work*. N.d.

<sup>194</sup> Organisation for Economic Co-operation and Development. *Resolution of the Council Concerning the Mandate of the Development Assistance Committee (DAC) (C(2022)208)*. 2022.

<sup>195</sup> United Nations Secretary-General. *United Nations Secretary-General's SDG Stimulus to Deliver Agenda 2030*. 2023. p. 10.



Civil society organizations (CSOs), especially non-governmental organizations (NGOs), that are aligned with SDGs, link citizens and FfD decision-makers.<sup>196</sup> CSOs act as intermediaries to channel finance between developed and developing Member States with OECD DAC Member States often allocating their funding to or through CSOs.<sup>197</sup> With over 800 CSOs, including Save the Children International and the International Trade Union Congress, the Civil Society Financing for Development Group brings together members active in the FfD process to provide input into major FfD decisions, including the upcoming FfD4 conference.<sup>198</sup>

### **Mobilization of Domestic Resources**

Mobilizing domestic resources is essential for sustainable development, as it addresses the significant financing gap required to achieve the SDGs.<sup>199</sup> Domestic resources, primarily derived from taxation, domestic savings, and domestic borrowing from financial markets, are the foundation of a country's financial independence, enabling investment in critical infrastructure, social services, and other areas vital to achieving the SDGs.<sup>200</sup> However, many Member States face complex challenges in generating sufficient domestic resources.<sup>201</sup> Issues, such as tax evasion, avoidance, and inefficient tax collection systems, limit the potential for raising adequate funds, particularly in developing countries.<sup>202</sup> These challenges, compounded by a limited tax base, further strain the ability of governments to finance development projects.<sup>203</sup> Implementing progressive and efficient tax systems that broaden the tax base enhance domestic resource mobilization.<sup>204</sup> Strengthening domestic resource mobilization is a step toward ensuring that Member States can sustainably fund their development priorities without an over-reliance on external aid.<sup>205</sup>

The General Assembly supports the mobilization of domestic resources through a variety of resolutions under the FfD agenda.<sup>206</sup> These resolutions focus on enhancing tax systems, improving governance, and supporting the capacities of subnational governments.<sup>207</sup> The AAAA underscores the importance of

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<sup>196</sup> United Nations Secretary-General. *Secretary-General's Remarks to the United Nations Civil Society Conference in Support of the Summit of the Future*. 2024.

<sup>197</sup> Organisation for Economic Co-operation and Development. *Aid for Civil Society Organisations*. 2022. p. 7.

<sup>198</sup> Civil Society Financing for Development Mechanism. *The Mechanism*. N.d.; Civil Society Financing for Development Mechanism. *Governance*. N.d.

<sup>199</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. pp. 10-11.

<sup>200</sup> *ibid.* p. 10.

<sup>201</sup> United Nations, General Assembly. *The Pact for the Future (A/RES/79/1)*. 2024. p. 6.

<sup>202</sup> United Nations, General Assembly. *Promotion of inclusive and effective international tax cooperation at the United Nations: Report of the Secretary-General (A/78/235)*. 2023. p. 2.

<sup>203</sup> United Nations, General Assembly. *Promotion of inclusive and effective international tax cooperation at the United Nations (A/RES/78/230)*. 2023. p. 1.

<sup>204</sup> *ibid.* p. 3.

<sup>205</sup> United Nations, General Assembly. *Follow-up to the second United Nations Conference on Landlocked Developing Countries (A/RES/74/233)*. 2019. p. 4.

<sup>206</sup> United Nations, General Assembly. *Transforming Our World: The 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. p. 10.

<sup>207</sup> United Nations, Department of Economic and Social Affairs. *High-level Dialogue on Financing for Development*. 2023.



domestic resource mobilization as a cornerstone of the global effort to achieve the SDGs.<sup>208</sup> The AAAA emphasizes the need for transparent and accountable public financial management to ensure effective spending, while also advocating for the development of domestic capital markets to mobilize resources, reduce reliance on external borrowing, and support sustainable development through international cooperation and capacity-building initiatives.<sup>209</sup> By fostering a supportive international environment and enhancing domestic financial systems, the General Assembly has set the stage for sustainable development financing, as seen in resolution 78/230 on the “Promotion of inclusive and effective international tax cooperation at the United Nations,” which aims to curb illicit financial flows and support Member States' fiscal capacities to finance development and related actions for achieving the SDGs.<sup>210</sup>

The General Assembly has also called for enhanced capacity-building for tax authorities in developing nations to mobilize the domestic resources necessary to achieve sustainable development.<sup>211</sup> Furthermore, the General Assembly promotes the development of domestic financial markets as a key funding source, encouraging Member States to strengthen their financial systems, improve regulatory frameworks, and increase financial inclusion.<sup>212</sup> By facilitating a supportive international environment and encouraging Member States to take concrete steps toward improving their domestic financial systems, the General Assembly has laid the groundwork for more effective and sustainable development financing.<sup>213</sup>

To further enhance domestic resource mobilization, the General Assembly can promote capacity-building initiatives that target both national and subnational levels of governance.<sup>214</sup> International cooperation is encouraged to facilitate the sharing of best practices and technology.<sup>215</sup> Moreover, good governance practices, particularly those related to transparency and accountability in public financial management, are essential for ensuring the efficient use of resources and building public trust.<sup>216</sup> Transparent budgeting and expenditure tracking can help reduce corruption, improve accountability, and ensure that funds are directed toward the most pressing SDG priorities, all of which in turn help facilitate the mobilization of domestic resources.<sup>217</sup> Furthermore, providing technical and financial support to subnational governments is important because they often lack the resources and capacity needed to implement the SDGs effectively.<sup>218</sup> For instance, in Indonesia, the integration of SDGs into local government plans, supported by the national government and UNDP, has significantly improved local governance, resource

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<sup>208</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 10.

<sup>209</sup> *ibid.* p. 16.

<sup>210</sup> United Nations, General Assembly. *Promotion of inclusive and effective international tax cooperation at the United Nations (A/RES/78/230)*. 2023.

<sup>211</sup> United Nations, General Assembly. *Work of the Statistical Commission Pertaining to the 2030 Agenda for Sustainable Development (A/RES/71/313)*. 2017. pp. 2, 22.

<sup>212</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 21.

<sup>213</sup> United Nations, General Assembly. *Work of the Statistical Commission Pertaining to the 2030 Agenda for Sustainable Development (A/RES/71/313)*. 2017. p. 22.

<sup>214</sup> United Nations, General Assembly. *Transforming Our World: The 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. p. 10.

<sup>215</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 33.

<sup>216</sup> *ibid.* p. 9.

<sup>217</sup> *ibid.* p. 16.

<sup>218</sup> *ibid.* p. 3.



management, and public service delivery.<sup>219</sup> Strengthening subnational governance addresses local needs, reduces regional disparities, and ensures that development efforts are inclusive and far-reaching, particularly in supporting SDG 4 (quality education) and SDG 11 (sustainable cities and communities).<sup>220</sup> By focusing on these areas, the General Assembly can help create an enabling environment that empowers all levels of government to contribute meaningfully to sustainable development.<sup>221</sup>

### **Public-Private Partnerships for Sustainable Development**

PPPs can fill the significant financial gap required to achieve sustainable development, especially in the realm of infrastructure projects.<sup>222</sup> These partnerships combine public sector economic steering, governance, and subsidized funding with private sector expertise, innovation, and efficiency.<sup>223</sup> This synergy mobilizes the vast investments needed to make progress toward the SDGs.<sup>224</sup> Government and public funding alone is often insufficient to meet the demands of large-scale infrastructure projects, such as those related to transportation, energy, and water supply.<sup>225</sup> By involving the private sector, PPPs provide the necessary capital and operational expertise that can accelerate the implementation of these projects, ultimately contributing to SDG 6 (clean water and sanitation), SDG 7 (affordable and clean energy), and SDG 11 (sustainable cities and communities).<sup>226</sup> Moreover, PPPs can stimulate economic growth by creating jobs and fostering technological advancements, further reinforcing their relevance in the broader context of sustainable development.<sup>227</sup>

The international community, with the General Assembly at the forefront, has been instrumental in promoting PPPs as a key mechanism for achieving sustainable development.<sup>228</sup> The General Assembly has recognized the potential of PPPs to mobilize private sector investment for the public good through a series of resolutions, such as resolution 78/141 on “Promoting investments for sustainable development.”<sup>229</sup> The 2030 Agenda emphasized the need for partnerships that engage all relevant stakeholders, including the private sector, in the implementation of SDGs.<sup>230</sup> Additionally, the AAAA sets a

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<sup>219</sup> United Nations Development Programme et al. *About Accelerating SDGs Investments in Indonesia (ASSIST)*. 2021.

<sup>220</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 11.

<sup>221</sup> *ibid.* p. 11.

<sup>222</sup> United Nations Economic Commission for Europe. *Public-Private Partnerships and Infrastructure Evaluation and Rating System (PIERS): An Evaluation Methodology for the Sustainable Development Goals (ECE/CECI/2023/4)*. 2023. p. 4.

<sup>223</sup> *ibid.* p. 19.

<sup>224</sup> *ibid.* p. 4.

<sup>225</sup> *ibid.* p. 4.

<sup>226</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 6.

<sup>227</sup> United Nations Commission on International Trade Law. *UNCITRAL Legislative Guide on Public-Private Partnerships*. 2020. p. 26.

<sup>228</sup> United Nations Economic Commission for Europe. *Promoting People First Public-Private Partnerships (PPPs) for UN SDGs*. 2016. p. 1.

<sup>229</sup> United Nations Economic Commission for Europe. *Standard on Public-Private Partnerships / Concession Legal Framework in Support of the Sustainable Development Goals and its Accompanying Guide*. 2023. p. i; United Nations, General Assembly. *Promoting investments for sustainable development (A/RES/78/141)*. 2023.

<sup>230</sup> United Nations, General Assembly. *Transforming Our World: The 2030 Agenda for Sustainable Development (A/RES/70/1)*. 2015. p. 10.



framework for Member States to develop and implement PPPs in a way that aligns with their development goals.<sup>231</sup> The United Nations System has facilitated partnerships between Member States and private entities, helping to address critical infrastructure gaps and improve service delivery in key sectors like healthcare, education, and transportation.<sup>232</sup> These efforts demonstrate the global commitment to leveraging PPPs as a powerful tool in the pursuit of sustainable development.<sup>233</sup>

While PPPs have proven to be a valuable tool in advancing sustainable development, there is still much work to be done to enhance their effectiveness and address potential drawbacks.<sup>234</sup> The General Assembly can further support PPPs by advocating for the establishment of more comprehensive regulatory frameworks that ensure these partnerships are structured in a way that is transparent, accountable, and fair to all stakeholders involved.<sup>235</sup> DESA highlights that these frameworks should include mechanisms for monitoring and evaluating the performance of PPPs, ensuring that they deliver on their promises and contribute to long-term development goals.<sup>236</sup> Encouraging greater private sector engagement in research and development can also drive innovation, and lead to the creation of new solutions that address complex developmental challenges.<sup>237</sup>

However, it is equally important to approach PPPs with a critical perspective.<sup>238</sup> Challenges, such as unequal risk-sharing, insufficient public accountability, and the tendency for private entities to prioritize profit over public welfare, can undermine the success of these partnerships.<sup>239</sup> To mitigate these risks, Member States can support the development of guidelines and best practices that promote a balanced and equitable approach to PPPs.<sup>240</sup> By fostering an environment where both public and private entities are held to high standards of accountability, the Member States can ensure that PPPs contribute meaningfully to the achievement of SDGs.<sup>241</sup>

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<sup>231</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 2.

<sup>232</sup> United Nations Economic Commission for Europe. *Standard on Public-Private Partnerships / Concession Legal Framework in support of the Sustainable Development Goals and its Accompanying Guide*. 2023.

<sup>233</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda) (A/RES/69/313)*. 2015. p. 16.

<sup>234</sup> United Nations, Department of Economic and Social Affairs. *Public-Private Partnerships and the 2030 Agenda for Sustainable Development: Fit for Purpose? (ST/ESA/2016/DWP/148)*. 2016. p. 1.

<sup>235</sup> *ibid.* p. 7.

<sup>236</sup> *ibid.* p. 7.

<sup>237</sup> United Nations Economic Commission for Europe. *Guidebook on Promoting Good Governance in Public-Private Partnerships*. 2008. p. vii.

<sup>238</sup> United Nations, Department of Economic and Social Affairs. *Public-Private Partnerships and the 2030 Agenda for Sustainable Development: Fit for Purpose? (ST/ESA/2016/DWP/148)*. 2016. p. 10.

<sup>239</sup> *ibid.* p. 2.

<sup>240</sup> *ibid.* p. 16.

<sup>241</sup> United Nations Economic Commission for Europe. *Public-Private Partnerships and Infrastructure Evaluation and Rating System (PIERS): An Evaluation Methodology for the Sustainable Development Goals (ECE/CECI/2023/4)*. 2023. p. 4.





## Conclusion

Without a significant financial boost, the achievement of the SDGs by 2030 is at risk.<sup>242</sup> Closing the substantial \$4 trillion annual financing gap is vital.<sup>243</sup> The international community must leverage a diverse range of financial sources, including ODA, FDI, and PPPs, while also prioritizing the mobilization of domestic resources through capacity building initiatives, access to financial markets, and effective tax regimes.<sup>244</sup> United Nations frameworks, including the AAAA and the *Paris Agreement*, provide a solid foundation for these efforts, but further action is required.<sup>245</sup> Enhancing regulatory frameworks, fostering PPP, and ensuring good governance are critical steps to ensure that financial flows are effectively directed towards sustainable and inclusive development.<sup>246</sup>

## Further Research

As delegates conduct further research and consider how to address this topic, they should consider: How effective are existing tax policies and what are the main areas for improvement? What governance practices can be enhanced to improve transparency and accountability in financial management? How can the international community ensure that public resources are used efficiently and directed towards achieving the SDGs? How can the international community engage various stakeholders, including civil society, private sector, and international organizations, in their efforts? What incentives can the UN offer to encourage private sector participation in sustainable development projects? How can trade policies be improved to support SDGs? Are there any strategies that can be implemented that enhance global cooperation and development effectiveness? How can advancements in science and technology be leveraged to promote sustainable development?

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<sup>242</sup> United Nations, Department of Economic and Social Affairs. *Public-Private Partnerships and the 2030 Agenda for Sustainable Development: Fit for Purpose?* (ST/ESA/2016/DWP/148). 2016. p. 1

<sup>243</sup> United Nations Sustainable Development Group. *Developing countries face staggering \$4 trillion investment gap in SDGs*. 2023.

<sup>244</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda)* (A/RES/69/313). 2015. p. 14.

<sup>245</sup> United Nations, General Assembly. *Transforming Our World: The 2030 Agenda for Sustainable Development* (A/RES/70/1). 2015. p. 10.

<sup>246</sup> United Nations, General Assembly. *Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda)* (A/RES/69/313). 2015. p. 19



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