

Hangzhou

Comprehensive Accountability Report on G20 Development Commitments

Hangzhou , China

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Acronyms and Abbreviations

A

AAAA Addis Ababa Action Agenda
ACWG Anti-corruption working group
AEOI Automatic exchange of information
AFFI TAF Arab Financing Facility for Infrastructure Advisory Facility
ADB Asian Development Bank
AFD L'Agence Française de Développement (French Development Agency)
AfDB African Development Bank
AfT Aid for Trade
AFSIS ASEAN Food Security Information System
AGIR Alliance Globale pour l'Initiative Résilience /Global Alliance for Resilience Initiative
AMIS Agricultural Market Information System
AP3F Asia Pacific Project Preparation Facility
ARAA Regional Agency for Agriculture and Food
ASEAN Association of Southeast Asian Nations
ATAF African Tax Administration Forum
AU/AUC African Union, African Union Commission

B

BEPS Base Erosion and Profit Shifting
BPP Benchmark Public Procurement
BMZ Federal Ministry for Economic Cooperation and Development (Germany)

B20 Business 20

C

CFS Committee on World Food Security
CFS-RAI Committee on World Food Security Principles for Responsible Investment in Agriculture and Food Systems
CIAT Inter-American Centre of Tax Administrations
C20 Civil Society 20
CoDA Coalition of Dialogue on Africa
CoST Construction Industry Transparency Initiative

CRS Common Reporting Standard

D

DFQF Duty Free and Quota Free
DRM Domestic Resource Mobilisation
DWG Development Working Group

E

ECOWAS Economic Community of Western African States
EIB European Investment Bank
EOIR Exchange of Information on Request
EWG G20 Employment Working Group

F

FAO Food and Agriculture Organization

FATF Financial Action Taskforce

FDI Foreign Direct Investment

FIAP G20 Financial Inclusion Action Plan

FLW Food Loss and Waste

FSN Food Security and Nutrition

G

G20 Framework G20 Framework for Strong, Sustainable and Balanced Growth

GAFSP Global Agriculture and Food Security Programme

GEOGLAM Global Agricultural Monitoring Initiative

GIH Global Infrastructure Hub

GIZ Deutsche Gesellschaft für Internationale Zusammenarbeit

GPIB G20 Global Platform on Inclusive Business

GPFI Global Partnership for Financial Inclusion

GDP Gross domestic product

3G Global Governance Group

H

HRD Human resource development

I

IB Inclusive Business

IDB Inter-American Development Bank

IFAD International Fund for Agricultural Development

IFC International Finance Corporation

IGG Inclusive green growth

IIWG G20 Investment and Infrastructure Working Group

ILO International Labour Organisation

IMF International Monetary Fund

INFE International Network on Financial Education

IOs International organizations

IsDB Islamic Development Bank

K

KSP Knowledge-Sharing Platform

L

L20 Labour 20

LDCs Least developed countries

LCs Low-income countries

LIDCs Low-income developing countries

LLDCs Land-locked developing countries

M

MACS Meeting of Agricultural Chief Scientists

MDBs Multilateral development banks

MED-AMIN Mediterranean Agricultural Market Information Network

MENA Middle East and North Africa

MICs Middle-income countries

MNEs Multinational enterprises

MYAP Multi-Year Action Plan

N

NEPAD New Partnership for Africa's Development

O

ODA Official Development Assistance

OECD Organization for Economic Co-operation and Development

OIF Organisation Internationale de la Francophonie

P

PARM Platform for Agricultural Risk Management

PLP Peer Learning Program

PPP Public-private partnerships

PPFs Project Preparation Facilities

R

RFSR Regional Food Security Reserve

RRF Rapid Response Forum

S

SDGs Sustainable Development Goals

SIDS Small Island Developing States

SMEs Small and Medium Enterprises

T

TADAT Tax Administration Diagnostic Assessment Tool

TIWB Tax Inspectors Without Borders

TVET Technical and Vocational Education and Training

T20 Think Tank 20

U

UN United Nations

UNDP United Nations Development Programme

UNGA United Nations General Assembly

UNESCAP United Nations Economic Commission for Asia and the Pacific

UNESCO United Nations Educational, Scientific and Cultural Organization

UNCTAD United Nations Conference on Trade and Development

V

VGGT Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security

W

WBCSD World Business Council for Sustainable Development

WFP World Food Programme

WISE World Indicators of Skills for Employment

WTO World Trade Organisation

WBG World Bank Group

Y

Y20 Youth 20

Executive Summary

The G20 is committed to fostering strong, sustainable, balanced and inclusive global economic growth, recognising that this requires strengthened co-operation with low-income and developing countries and reaching and engaging the poorest and most vulnerable.

Accordingly, leaders agreed at the 2010 Toronto Summit to establish the G20 Development Working Group (DWG), with a mandate to lead the implementation of the Group's development agenda. Building on this momentum, at the Seoul Summit in November 2010, Leaders adopted the Multi-Year Action Plan on Development (MYAP) and the Seoul Development Consensus, which defined six overarching development principles¹ and an initial program of work.

In shaping and delivering on its development agenda, the G20 has taken a transparent and consultative approach. In 2013, at the St. Petersburg Summit, the DWG concluded its first comprehensive accountability exercise, assessing progress made on the development commitments originating from the MYAP and 2011 and 2012 Leaders' declarations respectively. Leaders requested the DWG to implement a forward accountability process to improve monitoring and coordination, and ensure greater transparency of our work. In 2014, Leaders agreed on the "Development Working Group Accountability Framework" (annexed to their Communiqué) and on the DWG decision to undertake a comprehensive review of progress on the G20's development commitments every three years, supplemented by annual progress reports. It was further agreed that these comprehensive reviews constituted key opportunities to gauge the perspectives of non-G20 countries and other stakeholders. Accordingly, this report – the 2016 Hangzhou Comprehensive Accountability Report – covers the G20's development commitments, as well as outreach efforts, over the period of 2014-2016. The report is divided into four sections: an overview of the G20 development agenda; an analysis of the implementation of development commitments; an overview of outreach activities with non-G20 stakeholders; and lessons learned and conclusions to guide future work. The report's Annex

¹ Principles set out in the Seoul Development Consensus: (1) Focus on economic growth; (2) Global development partnerships; (3) Global or regional systemic issues; (4) Private sector participation; (5) Complementarity; (6) Outcome orientation.

provides a summary table tracking progress on all DWG development commitments over the reporting period.

Under the Australian (2014), Turkish (2015) and Chinese (2016) Presidencies, the DWG's work has continued to build upon the five pillars established in the St. Petersburg Development Outlook adopted in 2013 as a follow up to the MYAP. Australia's Presidency focused on facilitating financial inclusion and remittance flows, strengthening tax administration and policy development capacity (domestic resource mobilisation), and financing for infrastructure investment. Under Turkey's Presidency, in a pivotal year for development with the adoption of the 2030 Agenda for Sustainable Development, comprising the SDGs and the Addis Ababa Action Agenda, and the Paris Agreement on climate change, the DWG focused on building policy coherence on development across the G20 agenda (including through the development of the G20 and Low Income Developing Countries Framework) while advancing work on the DWG's five ongoing priority areas and the new priority of inclusive business. Under China's Presidency, further work was undertaken to strengthen policy coherence and define a forward-looking development agenda, as reflected in the adoption of the G20 Action Plan on the 2030 Agenda for Sustainable Development at the Hangzhou Summit. At the same time, work advanced on inclusive business as well as on industrialisation in Africa and least developed countries.

The DWG has made good progress on implementing its outstanding commitments over 2014-2016. Out of a total of 68 commitments, 39 are complete², 24 are "on track", three have shown "mixed progress", and two have been redirected. The full list of commitments with descriptions can be found in Annex 1. An overview in summary form can be found in the table at the end of this Executive Summary. Key commitments, for which significant progress has been made over this period, include the following:

- **Infrastructure:** Assessing the effectiveness of Project Preparation Facilities (PPFs) in regions, including Africa, in promoting long-term investment financing for infrastructure, increasing understanding of the obstacles to implementation, disseminating knowledge through a common platform, and considering the creation of a global network of regional PPFs.
- **Food Security and Nutrition (FSN):** Reducing food loss and waste and establishing a technical platform for sharing information and experiences in measuring and reducing food loss and waste.

² Some of the commitments marked "complete" require ongoing monitoring to assess longer term impacts.

The DWG requested that this platform also support capacity building in low income developing countries (LIDCs) focusing particularly on post-harvest loss reductions.

- **Human Resource Development (HRD):** Adapting the G20 Training Strategy to the needs of low-income developing countries (LIDCs) with the focus on skills anticipation and training systems for Technical and Vocational Education and Training (TVET) managers; establishing a Knowledge-Sharing Platform (KSP) to provide countries with good practice examples in skills development and the World Indicators of Skills for Employment (WISE) to provide benchmarks in education and training; and contributing to developing and adapting new tools and approaches for skills anticipation and training programs for TVET managers.
- **Financial Inclusion and Remittances:** Implementing and monitoring National Remittance Plans, undertaken collaboratively by the DWG and the Global Partnership for Financial Inclusion (GPFI), which outline actions individual G20 members will take in pursuit of the target of reducing the global average cost of transferring remittances to 5%.
- **Domestic Resource Mobilisation (DRM):** Taking practical steps to ensure developing economies can participate in, and benefit from, the G20/OECD Base Erosion and Profit Shifting (BEPS) agenda and undertaking pilot projects with partner countries to implement Automatic Exchange of Information (AEOI).
- **Inclusive Business (IB):** Launching the G20 Global Platform on Inclusive Business (GPIB), in line with the G20 Leaders' Call on Inclusive Business, to take forward the G20 Inclusive Business Framework. The GPIB will promote knowledge and learning to support policy makers to advance IB.

In advancing its work in these priority areas, the DWG has drawn on expertise from international organizations (IOs) and increased its collaboration with other G20 work streams. It has also engaged in outreach with external stakeholders. Since the last Comprehensive Accountability Report in 2013, the DWG has continued to engage non-G20 developing countries (in particular LIDCs), representatives of regional and sub-regional organisations involved in DWG pilot projects, private sector and civil society to inform its priorities. For example, the DWG conducted outreach with Small Island Developing States in 2014, held an outreach dialogue with Caribbean countries in 2015, and held a dialogue with G77 members in 2016. In addition, annual consultations with the Commonwealth and La Francophonie have helped bring stakeholder perspectives to bear on the G20's development agenda. Assessments and outreach conducted

in the context of this accountability process suggest that the DWG could further maximize its contribution to the global development agenda by:

- Facilitating greater policy coordination across different G20 work streams to support a holistic understanding of the impact of G20 work on development;
- Enhancing engagement with non-G20 members, including LIDCs and the poorest and most vulnerable countries, and including the private sector and civil society in policy consultations;
- Better communicating the work of the DWG and information on DWG products with developing countries;
- Pursuing more coherent and targeted co-operation with IOs.

In drawing lessons from its own work, the DWG has arrived at some of the same conclusions as well as a few additional ones. For example, the DWG – in recognizing the importance of tracking its commitments – has strengthened its accountability processes. And while cognizant that further work remains to be done, the DWG has taken concrete steps to enhance policy coherence and coordination across the G20, build political will and ownership of the G20 development agenda, and work to enhance strategic partnerships with IOs.

The G20 will continue to play a critical role in creating an enabling environment for inclusive global growth and development. The DWG has proven its capacity to coordinate development actions, act as a platform for knowledge-sharing with developing countries and other stakeholders, and develop practical tools to promote development. Moving forward, the DWG – along with other working groups of the G20 – will assist G20 Sherpas with tracking progress against the G20 Action Plan on the 2030 Agenda for Sustainable Development. Through its established Accountability Framework, the DWG will conduct an Annual Progress Report and a Comprehensive Accountability Report once every three years covering its working areas in the Action Plan, focusing on collective actions. Each relevant G20 working group and work stream will be responsible for actions it takes forward as well as tracking progress through relevant G20 accountability processes and mechanisms. Each relevant working group and work stream can contribute with inputs to the DWG accountability products by sharing the information with the DWG on progress made on relevant actions. The G20 will ensure that a coherent, streamlined, and credible accountability approach is in place to support reporting on the Action Plan. The G20 will focus on its comparative advantages and report on

G20 collective actions, while supporting and strengthening the global partnership for sustainable development.

Acknowledgements:

The information included in this Comprehensive Accountability Report has been provided by the G20 Development Working Group (DWG) member countries acting as co-facilitators of specific pillars and relevant International Organisations. It reflects the state of implementation as of 13 July 2016. The report was prepared by the OECD Development Centre and the DWG Accountability Steering Committee under the leadership of China and through the coordination efforts of Canada.

A large, faint, light blue watermark of the G20 2016 China logo is centered on the page. It includes the text "G20 2016 CHINA" and the Chinese seal, set against a background of wavy lines.

Summary Table: Implementation of G20 DWG Commitments

Complete (no colour) = DWG agrees that the commitment is complete (to be removed from future reports)
Complete (ongoing monitoring) (no colour) = commitment is complete but ongoing monitoring required to evaluate longer term or systemic impacts
On track (green) = commitment is predominantly on track according to agreed timetable and outputs
Mixed progress (orange) = behind timeline for completion but due to be completed soon
Stalled (red) = progress has stalled or work has been discontinued (to be removed from future reports)
Redirected (no colour) = commitment has been incorporated into another action or is to be handled by another G20 Work Stream

INFRASTRUCTURE		
1	✓	(2010) Identify infrastructure gaps, needs and funding requirements, and opportunities to promote public-private and semi-public partnerships
2	Redirected to IIWG	(2010) Identify improvements in Multilateral Development Banks' (MDBs) lending guidelines, internal policies and practices
3	✓	(2010) Assess and diagnose bottlenecks in low income countries (LICs) that hamper investment and assist LICs to address these
4	On track	(2010) Identify a limited number of regional initiatives with an action plan to reduce bottlenecks and deliver concrete outcomes
5	✓	(2010) Develop an initiative to improve transparency in procurement, construction and infrastructure funding
6	Mixed progress	(2010) Assess how best to integrate environmental safeguards in an effective cost-efficient manner

7	✓ Ongoing monitoring	(2013) Examine potential implications for LICs from work of the G20 Investment and Infrastructure Working Group (IIWG) and strengthen coordination with the IIWG
8	✓	(2013) Assess the effectiveness of Project Preparation Facilities (PPFs), increase understanding of the obstacles to implementation, disseminate knowledge through a common platform, and consider the creation of a global network of regional PPFs
9	✓ Ongoing monitoring	(2014) International organisations and developing countries are requested to establish voluntary policy indicators to identify the most essential reforms in the enabling environment for infrastructure investment. G20 members and MDBs are encouraged to provide capacity building support in response to reform priorities identified by governments
10	On track	(2014) MDB-based PPFs will collaboratively support governments to develop prioritised lists of infrastructure projects. MDB-based PPFs with a focus on Public Private Partnerships (PPPs) for infrastructure are requested to report on the key elements of their current approach to country-specific sector diagnostic and approaches to project prioritisation
11	On track	(2014) DWG and the IIWG will initiate a dialogue on factors affecting risk perception in LICs, to better inform risk management and mitigation approaches and explore engagement between institutional investors and other potential stakeholders
12	On track	(2015) In consultation with the IIWG, promote a policy dialogue with LICs, MDBs, regional institutions, investors and relevant stakeholders on cross-cutting infrastructure issues requiring joint inputs from both groups
FOOD SECURITY AND NUTRITION		
13	✓	(2010) Develop measures to improve information on national and regional food stocks and food production projections, provide nutrition intervention for the most vulnerable, and ensure access to humanitarian supplies

14	On track	(2010) Promote increased procurement from smallholder producers and strengthen their access to markets in line with domestic and regional strategies
15	✓	(2010) Encourage all countries and companies to uphold the Principles of Responsible Agricultural Investment. Request relevant IOs to develop options for promoting responsible investment in agriculture
16	✓	(2010) Pledge to mitigate adverse effects of excessive price volatility on the most vulnerable through the development of appropriate risk-management instruments
17	On track	(2010) Confirm commitment to scaling-up nutrition through a combination of direct nutrition interventions and incorporation of nutrition into all relevant policies
18	✓	(2013) Review critical opportunities for economic growth and job creation in connection with food security and nutrition focusing on LICs
19	✓	(2014) Determine new actions for 2015 in accordance with the G20 Food Security and Nutrition Framework
20	On track	(2015) Uphold the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGT) and the Committee on World Food Security Principles for Responsible Investment in Agriculture and Food Systems (CFS-RAI) and promote their application, on a voluntary basis, to investment originating in G20 members and support the Global Agriculture and Food Security Programme (GAFSP)
21	On track	(2015) Support human resource development through G20-Low Income Developing Countries knowledge-sharing forums on enhancing vocational training and promoting food security and nutrition safety nets
22	On track	(2015) Improving the investment climate in low income developing countries' (LIDCs) agriculture sectors
23	On track	(2015) Establish and operationalise a G20 technical platform for sharing information and experiences in measuring and reducing food loss and waste

HUMAN RESOURCE DEVELOPMENT		
24	✓	(2010) Create internationally comparable skills indicators
25	On track	(2010) Knowledge-sharing platform on skills for employment
26	Mixed progress	(2013) Enhancing national capacities on skills to meet labour market needs
27	Mixed progress	(2013) Developing regional and international co-operation for training
28	✓	(2014) Enhance policy coherence between DWG Human Resource Development pillar and the work of the Employment Working Group (EWG)
29	On track	(2015) Carry out further work in 2016 to improve policy coherence on Human Resource Development, specifically between the DWG and the EWG
FINANCIAL INCLUSION AND REMITTANCES		
30	✓	(2010) Implement the G20 Financial Inclusion Action Plan (FIAP)
31	✓	(2010) Commit to pursuing efforts on the 2012 Global Partnership for Financial Inclusion (GPFI) report's recommendations
32	✓	(2010) Deliver further tools to promote financial education
33	✓	(2010) Identify barriers to access for women and youth
34	✓	(2010) Launch the Small and Medium Enterprises (SMEs) Finance Compact
35	✓	(2010) Implement the G20 Financial Inclusion Peer Learning Program (PLP)
36	Redirected to commitment 38	(2010) Work to reduce the average cost of transferring remittances from 10% to 5% by 2014
37	✓	(2013) Facilitate provision and update of financial services
38	✓	(2013) Accelerate innovative approaches to reduce remittance costs
39	✓	(2014) Recommit to the Remittance Target
40	On track	(2015) Implementing, monitoring and updating National Remittance Plans: Annually review the implementation of National Remittance Plans to achieve commitments
41	On track	(2015) Undertake analysis to better understand remittance sectors and key corridors
42	On track	(2015) G20 SME Finance Action Plan (formerly: Joint Action Plan on SME Financing)

DOMESTIC RESOURCE MOBILISATION		
43	✓	(2010) Survey and disseminate all G20 members' and IOs' actions on supporting developing country tax systems
44	✓	(2010) Set up objective measures to track progress in the capacity improvement of LICs' tax administration systems
45	✓	(2010) Identify ways to help developing countries tax multinational enterprises (MNEs) through effective transfer pricing
46	✓	(2010) Support work to prevent erosion of domestic tax revenues by asking the Global Forum on Transparency and Exchange of Information for Tax Purposes to enhance its work
47	✓	(2013) Identify obstacles to information exchange and strengthen capacity, working with the Global Forum on Transparency and Exchange of Information for Tax Purposes
48	✓	(2013) Address base erosion and profit shifting (BEPS) in LICs
49	✓	(2013) Encourage more developing countries to join the Global Forum on Transparency and Exchange of Information for Tax Purposes
50	✓	(2013) Continue to promote the Multilateral Convention on Mutual Administrative Assistance among developing countries
51	On track	(2014) Ensure developing countries can participate in, and benefit from, the G20/OECD BEPS agenda and related international tax issues
52	On track	(2014) Ensure developing countries can participate in, and benefit from automatic exchange of information (AEOI)
53	On track	(2014) G20 members take practical steps, on a voluntary basis, to make available tax policy and administration experts to assist international and regional organisations that strengthen developing countries' capacity
54	On track	(2015) Call on the OECD to develop an inclusive framework to monitor and support implementation of (and review progress on) BEPS measures by early 2016 with the involvement of interested non-G20 countries and jurisdictions

55	On track	(2015) Carry out the first reporting in 2016 on steps taken in relation to the Call to Action for Strengthening Tax Capacity in Developing Countries ³
INCLUSIVE BUSINESS		
56	On track	(2015) Taking forward the G20 Inclusive Business Framework: Establish the G20 Global Platform on Inclusive Business
57	On track	(2015) Promoting the development of the G20 Global Platform on Inclusive Business: Report in 2016 on the progress on advancement of actions taken under the Platform
2030 AGENDA FOR SUSTAINABLE DEVELOPMENT		
58	On track	(2015) Develop an action plan in 2016 to further align the work of the G20 with the 2030 Agenda
TRADE		
59	✓	(2010) Progress towards duty-free and quota-free market access for least developed country products in line with Hong Kong commitment
60	✓	(2010) Maintain beyond 2001 Aid for Trade (AfT) levels that reflect the average of the last three years (2006-2008)
PRIVATE INVESTMENT AND JOB CREATION		
61	✓	(2010) Make recommendations to assist developing countries to attract and negotiate value-adding investment.
62	✓	(2010) Establish G20 Challenge on Inclusive Business Innovation
63	✓	(2010) Develop recommendations on how to engage the private sector to find innovative business solutions

³ The Platform for Collaboration on Tax (IMF, OECD, UN and WBG), launched in April 2016, will address this point when reporting to Finance Ministers in July 2016. In February 2016, Finance Ministers called on IOs to recommend mechanisms to help ensure effective implementation of technical assistance programmes and how countries can contribute funding for tax projects and direct technical assistance.

GROWTH WITH RESILIENCE – SOCIAL PROTECTION		
64	✓ Ongoing monitoring	(2010) Support the implementation of nationally-designed social protection floors in developing countries, especially LICs
65	✓ Ongoing monitoring	(2010) Foster international policy coherence to assist LICs in implementing nationally-determined social protection floors, with IOs to develop policy options
KNOWLEDGE SHARING		
66	✓	(2010) Request the Task Team on South-South Co-operation and the UN Development Programme to recommend how the knowledge-sharing activity, including North-South, South-South and triangular co-operation, can be scaled-up
INCLUSIVE GREEN GROWTH (IGG)		
67	✓ Ongoing monitoring	(2012) Welcome the delivery of a non-prescriptive, voluntary policy toolkit of policy options for IGG and encourage efforts to promote its implementation
68	On track	(2012) Encourage further exploration of effective mechanisms to mobilise public and private funds for IGG investments in developing countries, including through the public-private Dialogue Platform on Inclusive Green Investment

Section 1. G20 Development Agenda and the Role of the G20 DWG

1.1.Origins of the G20 Development Agenda

Development is a key element of the G20 agenda. The G20's work on development is grounded in its added value, strengths and comparative advantage as the premier forum for its members' international economic co-operation. The G20 development agenda is built on concrete actions aimed at contributing to economic growth and resilience in developing countries.

At the Toronto Summit in June 2010, G20 Leaders agreed that *“narrowing the development gap and reducing poverty are integral to our broader objective of achieving strong, sustainable and balanced growth and ensuring a more robust and resilient global economy for all.”*

The G20 development agenda was launched at the Toronto Summit and firmly anchored in the 2009 G20 Framework for Strong, Sustainable and Balanced Growth (G20 Framework). Development issues were to be addressed jointly with global economic challenges, as they are interdependent with economic growth, job creation, investment climate and poverty reduction. At Toronto, G20 Leaders agreed to establish the G20 Development Working Group (DWG) and mandated it to elaborate a development agenda and multi-year action plans.

At the Seoul Summit in November 2010, G20 Leaders adopted the Seoul Development Consensus for Shared Growth to “add value to and complement existing development commitments.” They also adopted the Multi Year Action Plan (MYAP) to set the new DWG work program. Both these documents and several other key documents produced in the framework of the DWG can be accessed at the DWG Information Exchange Facility (www.g20dwg.org), established under the Russian presidency in 2013.

Development has been an integral part of all G20 Leaders' Summits since then and has been given high priority by successive Presidencies. Building on the G20's shared objective to act together to generate strong, sustainable and balanced global growth, G20 Leaders have recognized that a crucial part of achieving sustained prosperity through the G20 Framework involves enhancing the role of developing countries, in particular low-income countries (LICs), in the global economy. Furthermore, G20 Leaders have committed to ensure that the G20's actions contribute to inclusive and sustainable growth in low income and developing countries.

1.2.G20 Development Principles

The G20's approach to development is characterized by its overarching focus on international economic co-operation and is framed by the six G20 Development Principles (see Box 1) set out in the Seoul Development Consensus.

G20 development actions must have the capacity to significantly improve prospects for inclusive, sustainable and resilient **economic growth** (principle 1) consistent with the G20 Framework. A cornerstone of the development agenda is the G20's commitment to engage developing countries, particularly low income countries (LICs), as equal partners (principle 2). This principle of fostering a **global development partnership** is especially relevant to the DWG's accountability process, as it affirms the importance of encouraging accountable and transparent partnerships. The same holds true for principle 6, **outcome orientation**, which explicitly requires the implementation of G20 development actions to be monitored through an accountability framework.

Box 1:
G20 Development Principles

1. Focus on economic growth
2. Global development partnership
3. Global or regional systemic issues
4. Private sector participation
5. Complementarity
6. Outcome orientation

In prioritizing its energies to focus on **global or regional systemic development issues** where the G20 can help catalyse collective and coordinated action, its members highlighted the importance of harnessing South-South and triangular co-operation (principle 3). Further, as job creation and economic growth are the overriding objectives of the G20 and its development agenda, encouraging **private sector participation** in development outcomes should be a key focus (principle 4).

Another key criterion for G20 development actions is that they should be **complementary** to existing development efforts and avoid duplicating other forums (principle 5). Rather than creating one more international body with a development agenda, the G20 intends to use its convening power in a targeted way and in line with its core growth and jobs objective, while supporting broader efforts to achieve the SDGs.

These principles seek to ensure that the G20 uses its convening power effectively by focusing its energies and leader-level engagement on areas where its impact is tangible and significant (principle 6).

1.3. Organisation and Focus of the G20 DWG

The DWG is co-chaired by the Presidency “Troika” and a developing country representative. Under the 2011 French, 2012 Mexican and 2013 Russian Presidencies, its work program has been structured according to the nine “pillars” of the MYAP where G20 actions were identified as necessary to resolve the most significant bottlenecks to inclusive, sustainable and resilient growth in developing countries: infrastructure, human resource development, trade, private investment and job creation, food security, resilient growth, financial inclusion, domestic resource mobilisation and knowledge sharing. The Mexican Presidency introduced a new work stream on inclusive green growth (IGG), which subsequently has led to the development of a Toolkit of Policy Options to Support IGG and to a consultation in 2013 with low-income countries on their green growth strategies.

The first three years of the G20 development agenda delivered strong results and saw G20 members take concrete actions implementing the MYAP. Under the Russian Presidency, with most of the DWG’s first MYAP actions completed, DWG members agreed to the need to streamline and strengthen the development agenda by refining the DWG approach and identifying new actions. Drawing on the lessons learned and building on the results achieved, the DWG agreed to the St. Petersburg Development Outlook, which was endorsed by G20 Leaders at the 2013 St. Petersburg Summit. The St. Petersburg Development Outlook identified five core priority areas for the G20 development agenda to guide future work: food security (including nutrition), financial inclusion and remittances, infrastructure, human resource development and domestic resource mobilization. The G20 also recognised the need for a flexible approach that allows future G20 presidencies to respond to new priorities and circumstances, including the post-2015 development agenda.

Under the 2014 Australian and 2015 Turkish Presidencies, the DWG’s work has been structured according to the five pillars of the St. Petersburg Development Outlook. The Turkish Presidency introduced inclusive business to the DWG agenda as a priority area, building on previous G20 supported initiatives, such as the G20 Challenge on Inclusive Business Innovation (<http://www.g20challenge.com>).

Each of the pillars includes specific time-bound actions. Groups of G20 members co-facilitate the pillars, taking the lead in driving the implementation of relevant actions. In most cases, IOs and multilateral development banks (MDBs) are also closely involved. To tackle development challenges, implementation utilises various mechanisms such as pilot projects, knowledge-sharing tools and

workshops, and involves engagement with a wide range of governmental and non-governmental partners, including from outside the G20 membership and from LICs.

The DWG has greatly benefitted from the valuable contributions of IOs to assess relevant policy questions, take stock of existing initiatives and instruments, develop policy recommendations and toolkits, and develop new initiatives and action plans.

This report focuses on work undertaken by the DWG, recognising that other G20 work streams provided important inputs and developed relevant deliverables. In this regard, collaboration being undertaken with other work streams includes the areas of financial inclusion and remittances with the finance track and the GPFI (www.gpfi.org), food security and nutrition with the Agriculture Deputies track, infrastructure with the Investment and Infrastructure Working Group, human resource development with the Employment Working Group, access to energy with the Energy Sustainability Working Group, and tackling corruption with the Anti-Corruption Working Group.

Engagement with external stakeholders is a fundamental part of the DWG's approach – as reflected in three of the six G20 Development Principles, namely on private sector participation, partnerships with LICs and complementarity with IOs.

1.4. The Role of Each G20 Presidency

Since the launch of the G20 development agenda, each successive G20 Presidency has guided the DWG's work in close collaboration with the co-chairs. Each Presidency has chosen its own priorities from among the DWG pillars, while respecting the DWG's consensus-based approach and taking forward work in all the areas. This has allowed the DWG to focus its efforts each year on those priorities, while advancing work on all the G20 development commitments.

1.4.1. 2014 Australian G20 Presidency

Under Australia's Presidency, the DWG placed a high priority on the G20 delivering an effective and targeted development agenda in 2014, following agreement to the St. Petersburg Development Outlook in 2013. Australia integrated development discussions within the broader G20 agenda and continued to build policy coherence across work streams. Under Australia's Presidency, there was a particular focus on three priority areas for development: facilitating financial inclusion and remittance flows, strengthening tax administration and policy development capacity (domestic resource mobilisation), and financing for infrastructure investment.

On **financial inclusion and remittances**, the G20 endorsed the Financial Inclusion Action Plan (FIAP) prepared by the GPFI, which provided a framework to strengthen financial inclusion in, and remittance flows to, developing countries. The FIAP focused on facilitating private sector-led innovation that integrates financial inclusion with financial education and consumer protection, and increased financial opportunities for SMEs. The FIAP had a particular focus on vulnerable groups such as women, youth and migrants. G20 Leaders agreed on a G20 Plan to Facilitate Remittance Flows, which recommitted the G20 to work to reduce the global average cost of transferring remittances to 5%, supported by country-led actions to address the costs and improve the availability of remittance services, in a way that drives financial inclusion and development.

On **domestic resource mobilisation**, the G20 accelerated support to developing countries' efforts to protect their tax revenues against tax avoidance and tax evasion, including through our work on BEPS and AEOI, thereby establishing an important link between the DWG and the Finance Track. The DWG welcomed and responded to the OECD's report on the impact of BEPS in low-income and other low-capacity countries and the roadmap on AEOI for developing countries. G20 Leaders welcomed engagement with developing countries in the BEPS project and undertook to assist them with building tax administration capacity and implementing AEOI.

On **infrastructure**, the DWG, in conjunction with the newly established G20 Investment and Infrastructure Working Group, identified and made progress towards addressing key factors associated with long-term financing, focusing on infrastructure investment, to foster long-term growth. Key deliverables included the Report on Infrastructure Agenda and Response to the Assessments of Project Preparation Facilities in Asia and Africa. Investment in infrastructure in developing countries is a long-term agenda that requires efforts to establish an appropriate enabling environment, address issues related to the risk associated with infrastructure investment, increase the supply of projects ready for financing, and attract increased finance. To support investment in infrastructure, Leaders agreed to establish the Global Infrastructure Hub (GIH) to develop a knowledge-sharing platform (KSP) and network between governments, the private sector, development banks and other international organisations. The GIH will foster collaboration among these groups, which will be particularly beneficial for low-income and other developing countries.

On **food security**, the DWG welcomed the Review of Opportunities for Economic Growth and Job

Creation in relation to Food Security and Nutrition, prepared by the OECD and FAO. G20 Leaders agreed to the G20 Food Security and Nutrition Framework, which will strengthen growth by lifting investment in food systems, raising productivity to expand food supply, and increasing incomes and quality jobs. The Framework recognises the importance of integrating the G20's work on food security and nutrition across all relevant work streams and ensuring more coherent policies on trade, agriculture, taxation, energy and rural development. In 2014, Australia also hosted meetings on the Agricultural Market Information System (AMIS) and on the G20-OECD Framework for Analysing Policies to Improve Agricultural Productivity Sustainably (initially piloted in three G20 countries: Australia, Brazil and Canada), as well as the Meeting of G20 Agricultural Chief Scientists (MACS).

On **human resource development**, progress was made to link skills development to employment, productivity and social inclusion. An international comparable skills indicators database was developed and new tools on technology forecasting, simulation-based training for TVET systems, and capacity development programs were piloted. The DWG assessed links with the G20 Taskforce on Employment on quality apprenticeships and reviewed skills gaps that constrain infrastructure investments in LICs.

1.4.2. 2015 Turkish G20 Presidency

Under Turkey's Presidency, in a pivotal year for development, the DWG focused on further building policy coherence on development across the G20 agenda while advancing work on its five priority areas and inclusive business. The Turkish Presidency placed high priority on building a strong message of support from the G20 for the implementation of the post-2015 global development agenda. At the Antalya Summit, G20 Leaders strongly committed to implementing the outcomes of the 2030 Agenda for Sustainable Development, including the SDGs and the Addis Ababa Action Agenda (AAAA), and agreed to develop an action plan in 2016 to further align the G20's work with the 2030 Agenda.

G20 Leaders adopted the G20 and Low-Income Developing Countries Framework at the Antalya Summit to strengthen the G20's dialogue and engagement on development. The Framework provides an overview of the G20's development-related work in various streams and outlines principal areas that the G20 could consider in aligning its work with the 2030 Agenda.

To support the new level of ambition in the global development agenda, the DWG drove efforts to strengthen G20 coordination in areas that impact on development. Collaboration and dialogue were advanced with various G20 work streams on development-related work. These efforts helped to further

improve policy coherence and coordination on development across the G20 agenda.

On **food security and nutrition**, the G20 Action Plan on Food Security and Sustainable Food Systems jointly agreed to by the DWG and Agriculture Deputies and endorsed by G20 Leaders was the key deliverable. The Action Plan brings together the elements of the Communiqué of the G20 Agriculture Ministers' Meeting hosted by Turkey in May 2015 and the Implementation Plan of the G20 Food Security and Nutrition Framework agreed to by the DWG. The Turkish Presidency highlighted improved food security and nutrition and more sustainable food systems as priorities, with a particular focus on the reduction of food loss and waste. The G20 Action Plan identifies specific priority actions to achieve these goals in the areas of: promoting responsible investment in agriculture and food systems; improving market transparency for food security; supporting human resource development; fostering sustainable productivity growth and reducing food loss and waste. G20 Leaders endorsed the decision of the G20 Agriculture Ministers to establish a new G20 platform on measuring and reducing food loss and waste.

On **inclusive business**, introduced by the Turkish Presidency to the DWG agenda as a priority area of work, the G20 Leaders' Call adopted at the Antalya Summit recognised the particularly important role of inclusive business for sustainable development and its potential to support G20 efforts to enhance growth and investment and to advance inclusion. G20 Leaders endorsed the G20 Inclusive Business Framework, which presents policy options for governments, companies and international financial institutions to promote and support inclusive business, and called for the establishment of the G20 Global Platform on Inclusive Business, focusing on inclusive business policy, learning and implementation, to take forward the Framework.

On **financial inclusion and remittances**, progress was made on the G20 Leaders' commitment to reduce the global average cost of transferring remittances to 5%, and to prioritise financial inclusion. G20 Leaders adopted a High-Level Statement underlining their commitment to take practical measures to reduce the global average cost of transferring remittances. National Remittance Plans were developed by all G20 members, outlining actions members are taking to facilitate remittance flows and further reduce remittance costs to developing countries. The DWG collaborated with the GPFI on the G20 Joint Action Plan on SME Financing which was endorsed by G20 Leaders. Moreover, the DWG continued to work with the GPFI and IIWG to support policy coherence on the implementation of the G20 SME

Finance Action Plan and address the challenges to SME finance.

On **domestic resource mobilisation**, the DWG continued to actively support efforts for the inclusion of developing countries in the wider work of the G20 on international taxation, including on the wider involvement of developing countries in the OECD/G20 BEPS project. A multi-year work programme to develop practical toolkits to assist developing countries in implementing BEPS outcomes was accepted. The DWG agreed to a Call to Action for Strengthening Tax Capacity in Developing Countries, which includes a commitment to support tax capacity-building efforts on a voluntary basis and launching the Tax Inspectors without Borders (TIWB) Initiative, the results from which are highlighted below in the TIWB map.

On **infrastructure**, under its overall work to help advance the mobilisation of investment for infrastructure in low-income countries, the DWG focused on four main areas together with the OECD, WBG and regional development banks: identifying policy indicators to enhance the investment climate; better understanding of risks and returns in infrastructure investments in low-income countries; country-specific sector diagnostics; and approaches to infrastructure project prioritisation. Further steps were taken to strengthen policy coherence and coordination with the IIWG.

On **human resource development**, continued progress was made on supporting better employment outcomes, increased productivity and social inclusion. The World Indicators of Skills for Employment (WISE) database with international comparable skills indicators was developed by the OECD and launched; the ILO-hosted knowledge-sharing platform on skills development was further refined, as well as tools on skills technology foresight and simulation-based training for technical and vocational school systems. Capacity-building skills development programmes continued in a number of developing countries. The DWG and EWG finalized a Multi-Year Framework for Policy Coherence on Human Resource Development to promote greater synergies between the two groups and they agreed that the DWG HRD Action Plan will serve as reference to inform future work.

1.4.3. 2016 Chinese G20 Presidency

Under China's presidency in 2016, development has remained high on the G20's agenda, including as a cross-cutting priority. Under the theme of "Toward an Innovative, Invigorated, Interconnected and Inclusive World Economy," "inclusive and interconnected development" was one of the four key priorities of the Hangzhou Summit. There was a particular focus on five areas.

Leaders endorsed the **G20 Action Plan on the 2030 Agenda for Sustainable Development**, developed with the support of UNDP and OECD, to further align the G20's work with the 2030 Agenda. G20 members committed to contribute to the implementation of the 2030 Agenda by taking collective and national actions, focusing on sectors and themes where the G20 has comparative advantages and could add value. Collective actions include the G20's ongoing development issue areas such as infrastructure, food security and nutrition, human resource development, financial inclusion, domestic resource mobilisation, industrialisation and inclusive business. In addition, the Action Plan has included collective actions led by other G20 work streams which also have the potential to contribute to the implementation of the 2030 Agenda (e.g. anti-corruption, climate finance, innovation). With respect to national actions G20 members have, on a voluntary basis, showcased their respective planned national actions towards implementing the 2030 Agenda, with an aim to lead by example and enhance mutual learning and knowledge sharing among members and beyond.

On **enhancing coordination and policy coherence**, the DWG explored ways to work with and mobilise the other G20 work streams to effectively and efficiently contribute to the implementation of the 2030 Agenda. To enhance two-way communication between the DWG and other work streams, representatives from other work streams were invited to DWG meetings to make presentations on their respective agendas and priorities. The Presidency also sent DWG co-facilitators to the EWG and GPFI meetings to address policy coherence and coordination with other work streams. These efforts to enhance two-way communication were welcomed by the work streams involved. The DWG agreed on "Strengthening G20 coherence and coordination—the role of the DWG", which was annexed to the G20 Action Plan on the 2030 Agenda for Sustainable Development.

On accountability, Leaders endorsed the 2016 **G20 DWG Comprehensive Accountability Report**. This report takes stock of the DWG's progress on its commitments since the 2013 St. Petersburg Summit, identifies outreach activities undertaken during the report period, addresses the evolving role of the DWG and links with other G20 work streams, shares lessons learned, and provides an indication of the way forward on accountability in the context of the G20 Action Plan on the 2030 Agenda for Sustainable Development.

On supporting **industrialisation in Africa and Least Developed Countries (LDCs)**, the Chinese Presidency proposed that the G20 discuss for the first time how to support the industrialisation of

Africa and the LDCs. The G20 invited UNIDO to take the lead, with wide participation of relevant international organisations (IOs), to draft a report on the challenges and opportunities facing Africa and LDCs in industrialisation and propose policy recommendations for the G20 to consider with respect to future actions. Based on the UNIDO Report “Industrialisation in Africa and Least Developed Countries: Boosting growth, creating jobs, promoting inclusiveness and sustainability,” the Chinese Presidency proposed the “G20 Initiative on Supporting Industrialization in Africa and Least Developed Countries”. According to the Initiative, the G20 decided to further study and consider taking actions to support industrialisation in African and other LDCs, including promoting inclusive and sustainable structural transformation and industrialization in Africa and LDCs through knowledge sharing and peer-learning for good practices, policies, measures and guiding tools for capacity development, supporting agriculture and agro-business development, developing vocational training, investing in sustainable and secure energy, renewables and energy efficiency, sustainable infrastructure, etc.

On **inclusive business (IB)**, the G20 – supported by IOs - continued to make good progress. It launched the G20 Global Platform on Inclusive Business (GPIB), and moved forward on implementing the Global Learning Initiative on IB Policy and the Inclusive Business Capacity Building Program. More specifically, the GPIB held a workshop engaging policymakers and other stakeholders for peer learning, undertook new research on pioneering policies and policy-related issues impacting IB, and launched an online platform to make insights and research on IB policy available to a broader audience. Drawn from all these actions, the Report on Inclusive Business Policy from the Global Learning Initiative – Research and Case Study was drafted. Meanwhile, to move forward the co-operation, the G20 mandated the GPIB to continue its focus on support to IB policy makers and to continue an annual IB Policymaker Workshop as well as to amplify its efforts by prioritising the expansion of GPIB’s partnership network.

1.5.Strengthening G20 Accountability for Development Commitments

At the 2012 Los Cabos Summit, G20 Leaders requested the DWG to put in place an assessment and accountability process for G20 development actions before the 2013 St. Petersburg Summit. This process is an important step towards enhancing transparency, identifying best practices and lessons learned, drawing conclusions and determining next steps.

Under the Russian Presidency, the DWG agreed to its first Accountability Report on Development that was adopted by G20 Leaders at the 2013 St. Petersburg Summit. The objectives of the report are to:

- Demonstrate the G20's commitment to transparency and accountability through better communication of its actions.
- Clarify what development actions and policies the G20 has made commitments to and track their progress.
- Wherever possible, identify most effective actions and policies for meeting the objectives of the G20 development agenda and make sure that it addresses the needs of developing countries, particularly LICs.
- Contribute to future G20 development activities.

DWG members agreed that the first Comprehensive Accountability Report should assess the implementation of a specific scope of development commitments: all MYAP actions and commitments made by G20 leaders in their declarations, which emerged from DWG work on the nine MYAP pillars and work on IGG initiated under the Mexican Presidency. The DWG also agreed that the report should highlight the 2013 G20 development priorities of infrastructure, food security, financial inclusion and human resource development.

Under the Australian Presidency, the accountability mechanisms for the DWG were further strengthened, with the DWG Accountability Framework adopted by G20 Leaders at the Brisbane Summit. Accordingly, the DWG agreed to prepare a Comprehensive Accountability Report every three years and an annual progress report. Annual Progress Reports were prepared under the Australian and Turkish Presidencies.

This Hangzhou Comprehensive Accountability Report covers the three year period since the St. Petersburg Comprehensive Accountability Report and builds on the criteria and approach outlined in the St. Petersburg Comprehensive Accountability Report.

Building on the three years of continuity, this report highlights the progress made on the six action pillars defined by the DWG and includes an annex that tracks such progress. It also looks at the outreach activities to non-G20 countries and relevant stakeholders, including the private sector and civil society, conducted by Australia, Turkey and China over the past three years. The report concludes with a look to lessons learned and a way forward related to the accountability process, policy coordination and coherence. The report looks to maximise the G20's complementary impact on development, especially in the new context defined by the SDGs.

Section 2. Implementation of the G20 Development Commitments

This section documents the state-of-play for key G20 development commitments. Current activities of the G20 DWG fall into the following six pillars:

1. Infrastructure
2. Food Security and Nutrition
3. Human Resource Development
4. Financial Inclusion/Remittances
5. Domestic Resource Mobilisation
6. Inclusive Business

This chapter includes in-depth assessments of these six active thematic pillars. Each section begins with a short definition and overview of the work under each pillar, followed by in-depth assessments of progress on one to three major commitments made since the last Comprehensive Accountability Report, challenges to further achievements and lessons learned. Each section concludes with a case study highlighting notable development actions. Progress reported in this report reflects commitments and achievements captured in (1) the St. Petersburg Comprehensive Accountability Report of 2013, (2) the Brisbane Progress Report of 2014, (3) the Antalya Progress Report of 2015 and (4) the G20 Antalya Development Commitments.

A complete list of commitments, including commitments under past thematic priorities, most of which no longer have active or ongoing commitments (such as social protection or trade), have been captured in the annex at the end of the report. Progress on each commitment is measured based on a rating system established in the DWG Accountability Framework adopted in Brisbane in 2014. To categorise implementation, commitments are classified as:

Complete (no colour) = DWG agrees that the commitment is complete (to be removed from future reports)

Complete (ongoing monitoring) (no colour) = commitment is complete but ongoing monitoring required to evaluate longer term or systemic impacts

On track (**green**) = commitment is predominantly on track according to agreed timetable and outputs

Mixed progress (**orange**) = behind timeline for completion but due to be completed soon

Stalled (**red**) = progress has stalled or work has been discontinued (to be removed from future reports)

Redirected (no colour) = commitment has been incorporated into another action or is to be handled by another G20 Work Stream

Each G20 Presidency guides the development work of the G20 during its term and beyond. In 2016, China introduced the priority of promoting industrialisation in Africa and the least developed countries (LDCs). While this pillar is not reported on in Section 2, it will be included in subsequent accountability reports.

2.1. Infrastructure

An estimated USD 93 trillion will be needed in transport, energy and water investment over 2015-30, to meet global infrastructure needs while ensuring the transition to a low-carbon economy – Source: the New Climate Economy (2014) <http://2014.newclimateeconomy.report/>

Infrastructure plays a critical role in growth, competitiveness, job creation and poverty alleviation. Physical infrastructure for transport, energy and information technology and communication, as examples, are critical elements to enable trade, market development and job creation. Infrastructure also contributes to advancing human development – notably when it promotes inclusion and access to crucial services such as education, health, water and sanitation. Infrastructure has been central to the work of the DWG since 2010. The DWG work has evolved over time, also reflecting the creation of the IIWG, and focussed on addressing gaps in project preparation and sharing good practices on enhancing the policy framework for infrastructure investment in developing countries, addressing risk and returns and promoting green infrastructure investment.

Context and Overview

Infrastructure has been a cornerstone of the development work covered by the G20. As one of the original nine pillars of the Seoul Multi-year Action Plan (2010), infrastructure is an area where G20 actions were seen from the beginning as necessary to resolve bottlenecks to inclusive, sustainable and

resilient growth. MDBs and the OECD have been called to play a critical role in enabling infrastructure development in developing countries. An Infrastructure Action Plan adopted by the MDB working group consisting of the AfDB, ADB, EIB, IDB, IsDB and WBG, was submitted for the preparation of the Cannes Summit (2011), as MDBs coordinated a response to bring global knowledge, project experience and innovative tools to help clients build the capacity to identify, design, negotiate, finance, implement and sustain their infrastructure needs. Eight actions were proposed to the G20 to unlock the project pipeline in developing countries with technical assistance and targeted financial support to improve spending efficiency, from which many of the multi-year infrastructure commitments of the G20 DWG were drawn. By 2013, the newly launched Infrastructure Finance Study Group helped bring together a community of practitioners with the required skills mix and authority to successfully move forward the G20 infrastructure agenda, including its development dimension.

The establishment of the IIWG in 2014 set the basis for new G20 commitments to maximise the effectiveness of project preparation facilities to leverage greater private sector investment in infrastructure. In response, the MDB group, now enlarged to include the European Bank for Reconstruction and Development (EBRD) and IFAD, submitted a report at the Antalya Summit (2015) highlighting the shared principles and common approaches used to address developing countries' unique and evolving challenges, in particular, with regard to their needs for quality, inclusive, resilient and sustainable infrastructure, with a common goal to reduce poverty and foster long-term, inclusive and sustainable growth. The OECD and WBG led work to identify and compile a set of voluntary indicators on policies⁴ that may enhance the enabling environment and mobilise greater investment in infrastructure. The DWG took note of this report. Related to these efforts, the DWG continued to discuss approaches to tackle risk perception related to infrastructure investment in developing countries. Synergies between DWG and IIWG work in this area are necessary, for example by seeking to engage the G20/OECD task force on institutional investors and long-term financing. Under the Turkish Presidency, a "Workshop on Quality Infrastructure Investment" was organised, focusing on key aspects of inclusive growth through infrastructure development.

MDBs and other IOs continue to collaborate to support infrastructure investments by co-financing projects and catalysing private sector finance, generating and sharing collective knowledge, developing

⁴ <http://www.oecd.org/dev/Stocktaking-Infrastructure-Policy-Indicators-Paper.pdf>

PPFs, and providing technical assistance, capacity building and policy advice to clients, practitioners and the public.

In November 2014, G20 Leaders agreed to a Global Infrastructure Initiative to lift quality public and private infrastructure investment, including the establishment of the Global Infrastructure Hub (GIH). The GI Hub works to address data gaps, lower barriers to investment, increase the availability of investment-ready projects and improve project and policy environments for infrastructure.

Going forward, joint work in infrastructure can focus on lowering transaction costs for private participation in infrastructure, changing the risk perception of private investment in infrastructure, promoting public finance management tools, improving climate resilience and the quality of the pipeline portfolio and co-financing large infrastructure projects. Infrastructure remains one of the core agenda items of the DWG mandate and the Group has an important contribution to offer in this area.

Given the cross-cutting nature of infrastructure and its enabling role to make growth more pro-poor and inclusive, G20 actions in this area potentially impact all SDGs. More specifically, on-going actions can support SDG 9.1-9.a (develop quality, reliable, sustainable and resilient infrastructure; facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support), 6.1.-6.2. (achieve universal and equitable access to safe and affordable drinking water, sanitation and hygiene for all), 7.1-7.b (ensure universal access to affordable, reliable and modern energy; expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all) and SDG 11.2 (provide access to safe, affordable, accessible and sustainable transport systems for all). G20 actions can also advance SDG 13.1. (strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries).

In-Depth Assessment

Commitment 5 (complete): Initiatives to improve transparency in procurement, construction and infrastructure funding

Implementation: As one of its major commitments, the DWG asked MDBs to develop initiatives to improve transparency in procurement, construction and infrastructure funding. Work to generate greater transparency has been carried out jointly with the G20 Anti-Corruption Working Group (ACWG) as part of that group's initiatives focusing on critical sectors. The ACWG introduced the

Construction Industry Transparency (CoST) initiative in 2011 to support this commitment and further addressed the issue of transparency in the construction sector through its push for procurement reform in 2015.

In response to the G20's work linking construction industry procurement and infrastructure funding and call for procurement reform, the WBG announced an initiative to Benchmark Public Procurement (BPP). The BPP initiative assesses the accessibility, accountability and transaction costs in public procurement systems around the world through information tools, comparative models of good practice and ways of measuring progress over time. It informs governments on defined good practices in the field of public procurement to support policy making and encourage reforms based on the examples of other economies.

In 2014, the BPP was successfully piloted in 11 economies, and was expanded to 77 economies in 2015. To monitor and promote the success of this work, the WBG launched the *Benchmarking Public Procurement 2016 Report* at an event hosted by the United States Chamber of Commerce in Washington DC on October 19, 2015. Findings from the report also have been presented at various high-level fora.

Currently, the project's geographical coverage is being expanded to 189 economies, with an updated report available in December 2016. In 2014 and 2015, *Benchmarking Public Procurement* focused primarily on the procurement of goods and services. In 2016, the study has been revised to focus on an assessment of public procurement systems applicable to infrastructure projects involving road resurfacing across 189 economies.

Thanks to the G20's impetus, and building on the WBG's Doing Business methodology, BPP is now an ongoing annual project that tracks countries' progress towards achieving an open and accountable public procurement system.

Commitment 10 (on-track): Maximise effectiveness of PPFs to leverage greater private sector investment: MDB-based PPFs will collaboratively support governments to develop prioritised lists of infrastructure projects, building on existing co-operation and allotting sufficient time for approaches to be evaluated by relevant institutions. MDB-based PPFs with a focus on private sector participation in infrastructure are requested to report on the key elements of their current approach to

country-specific sector diagnostics and approaches to project prioritisation.

Implementation: Encouraging private sector participation is a key principle of the DWG. To achieve this goal, developing bankable project pipelines is a priority for infrastructure. MDBs and development partners support existing and planned project preparation facilities (PPF) to help developing economies prioritise and prepare a stronger pipeline of projects, better negotiate complex legal contracts and better manage projects.

In line with the 2014 Assessment of PPFs in Asia report commissioned by the G20 DWG, the ADB established the Asia Pacific Project Preparation Facility (AP3F). This multi-donor trust fund provides technical support to ADB developing member countries that require assistance in preparing infrastructure projects that seek to attract private sector participation. AP3F also can provide assistance to help with the reform of relevant policies and provide additional capacity support to governments. Its operations were launched in January 2016 with USD 73 million.

Other regional initiatives have taken place. In Europe, EIB leads the “EU PPP Project Preparation Facility for the Southern Neighbourhood”, launched in 2014 in partnership with EBRD, AFD and the KfW Development Bank. In the Middle East and North Africa (MENA), the “Arab Financing Facility for Infrastructure Advisory Facility” (AFFI TAF) allows collaboration between the Arab Fund for Economic and Social Development, EIB, IsDB and the WBG.

The necessity of leveraging greater private sector investment is also being addressed in Latin America and the Caribbean, where 80% of the population lives in growing cities and where the additional infrastructure investment requirements range from USD 120 billion to USD 150 billion a year. In response in 2015, the IDB sought to enhance the convening and coordinating role between the public and private sectors by reforming and revamping its Inter-American Investment Corporation (IIC) with a USD 2 billion capital increase.

Although not commissioned by the G20, existing PPFs in Latin America and the Caribbean, managed by the IDB, have helped to successfully prepare both national and regional infrastructure projects and can provide useful lessons that contribute to knowledge sharing in the design and implementation of new MDB-based Project PPFs. For instance, since 2006 the IDB’s Infrastructure Fund (*InfraFund*) has supported public, private and mixed-capital entities in the identification, development and preparation of bankable and sustainable infrastructure projects in LAC that have the potential of

reaching financial closure. Its resources can be used to hire specialised consulting services, carry out studies, and conduct other activities specifically directed to preparing infrastructure projects for financing.

In addition to having a key role in structuring complex transportation projects (such as major roads and airports), InfraFund also helps to introduce best practices such as performance-based contracts. Moreover, InfraFund can also finance, on a limited basis, innovative activities not related to a specific project but that seek to promote private sector participation in the infrastructure sectors or the financing of infrastructure projects in local financial markets. InfraFund, which operates under both non-reimbursable and contingent recovery modalities, is open to funding from other donors, including governments and state and multilateral agencies as well as private concerns interested in investing in the infrastructure sector in Latin America and the Caribbean. To date, InfraFund has supported projects worth more than USD 6 billion.

Collectively, MDBs launched the Global Infrastructure Facility (GIF) in April 2015 with an initial capitalisation of USD 100 million as an open global platform to facilitate collaboration among MDBs in their preparation and structuring of complex infrastructure PPPs. The GIF is expected to enable mobilisation of private sector and institutional investor capital. The facility has a target of 15 projects initiated during its three-year pilot period by the end of FY 2018. During the past year, the team has looked at 46 projects in 35 countries. Planning grants (up to USD 150,000 per grant) have been approved for the following four countries: Brazil: a logistics infrastructure program; Côte d'Ivoire: an integrated port and logistics infrastructure investment program; Egypt: a greenfield dry port and connecting rail bypass; and Georgia: a greenfield deep-sea port. More applications and planning grants are under preparation, with active pipeline discussions underway. Together, these projects allow the GIF to contribute to the achievement of the SDGs and global climate change commitments through infrastructure projects that address pressing social and economic needs of the poorest people in an environmentally sustainable way.

Commitment 12 (on track): Cross-cutting infrastructure dialogue: In consultation with the IIWG, promote a policy dialogue with LICs, MDBs, regional institutions, investors and relevant stakeholders on cross-cutting infrastructure issues requiring joint inputs from many groups.

Implementation: To improve the content of the policy dialogue on infrastructure, requiring inputs

from both the IIWG and the DWG, the IDB coordinated the preparation of a joint MDB paper, submitted in September 2015, entitled “Partnering to build a better world – MDBs’ common approaches to supporting infrastructure development.” This paper highlights the shared principles and common approaches used by MDBs to address the needs of borrowing member countries and clients for quality, inclusive, resilient and sustainable infrastructure, including engagement with the private sector to finance them. This paper outlines several actions that the MDBs can take to further enhance their coordination and complementarity at the country level, highlighting the key role that developing countries must play.

The IDB also prepared a presentation for the Infrascopie Diagnostic Studies on country-specific diagnostics, presented to the DWG in Antalya in 2015. The presentation outlined the methodology used for Infrascopie studies, commissioned by a number of MDBs to assess countries’ capacities to sustainably develop and implement PPPs in the transport, water and sanitation, and electricity sectors. The OECD has continued to promote dialogue with institutional investors, including through the G20/OECD Task Force on Institutional Investors and Long-Term Financing with the IIWG and the promotion of G20/OECD High-Level Principles on Long-Term Investment Financing by Institutional Investors. This enhanced coordination in infrastructure policy throughout the G20 architecture also has played favourably with the ACWG on transparency in public procurement, as evidenced in commitment 5 above.

The Infrastructure Forum, which took place on April 16, 2016, in Washington, DC was another joint initiative to help bridge the infrastructure and capacity gap, particularly in LDC, LLDCs, SIDS and African countries. Countries and development partners are working together to improve alignment and coordination among established and new infrastructure initiatives, multilateral and national development banks, UN agencies, the OECD, national institutions, development partners and the private sector.

Case Studies

The G20 DWG made significant advances in facilitating the expansion of the amount of money that the WBG and other MDBs can deploy to developing economies through its request for improved internal guidelines, policies and practices to overcome bottlenecks that constrain infrastructure lending,

disbursements and the speed of project implementation. In response to this call, the WBG and other MDBs have launched a series of simplification processes over the past few years. Among the most significant of these has been an improved internal process for project preparation and implementation. As a result, repetitive and unnecessary steps related to data reporting and document requirements have been eliminated from the project cycle.

The WBG, for instance, opted in 2015 for a risk-differentiated approach to enable fast tracking of more projects to provide more efficient support to clients. This approach includes a new tool that assesses project risks throughout the project cycle, helping WBG management focus attention on higher-risk operations, while simple projects with low/moderate overall risk ratings can move forward more quickly. Low-risk projects now disburse more swiftly as well. Shorter and simpler forms make reporting on implementation status and results easier and also assist project restructuring.

The WBG also has introduced modernized and integrated IT systems over the past two years to increase speed and ease of use, while reducing duplicate data entry, improving data integrity, and diminishing manual processing by automating actions and reports as much as possible. As a result, procurements are now speedier as contract reviews are limited to those with the highest risk and highest value. This has led to a decrease by one-third in the number of contracts requiring committee approval between July 2012 and June 2014. New contracts are now cleared within five business days or less 97% of the time (compared to 55% two years ago).

A new Procurement Framework that went into effect in January 2016 will allow the WBG to be more nimble and innovative. The new policy governing procurement in investment projects emphasises value for money, sustainable development and integrity, and is helping clients get better development results as it gives the WBG the space and capacity to significantly increase its support to help countries develop their own procurement systems. For the first time, the WBG will allow any contract award decisions to be based on criteria other than lowest price, including quality and sustainability. In specific circumstances, and with approval from the WBG, clients will be able to use the procurement arrangements of other multilateral development partners or of national agencies. The WBG will engage strategically with key business sectors to improve results and speed up procurement processes for the benefit of all parties involved in the procurement process. It will also step up its approach to procurement-related complaints. Finally, the WBG is allocating resources to provide hands-on help to

fragile countries, small states or others in the greatest need to assist them with public procurement.

Furthermore, the IDB has been modernising its procurement approach over the past years to ensure alignment with internationally accepted standards and industry best practices, as well as with growing needs and capacities of government authorities, executing agencies and suppliers in Latin America and the Caribbean Region.

The IDB introduced a series of improvements including a risk-based supervision approach (2010) that enabled increased efficiency in its fiduciary supervision and deepening technical assistance in complex and strategic projects. In 2011, the IDB developed and implemented a strategy to build up and increase the use of national procurement systems that recognise the technical capacity of its borrowing member countries and support them in their assessment and modernisation efforts. In 2013 and 2015 respectively, the IDB developed a new procurement portal to enhance transparency on contract awards and implemented a business intelligence framework to improve decision making. Currently, IDB technical teams are performing a series of studies to analyse the potential benefits of i) introducing some newer procurement methods (such as competitive dialogue, negotiations) to expand the set of methods currently available to borrowers; ii) streamlining the use of country systems; and iii) enhancing the application of integrity standards.

2.2. Food Security and Nutrition (FSN)



778 million hungry people in developing countries in 2014-16, 213 million down from 1990–92 but the World Food Summit goal to halve the number of hungry people still missed by a wide margin (476 million) – Source: FAO State of Food Insecurity in the World (2015).

A lack of access to sufficient, safe and nutritious food challenges individual potential through undernourishment and malnutrition and hinders long-term economic growth by increasing mortality

and reducing labour productivity. The G20 has prioritised FSN in its agenda and promoted actions spanning a wide range of issues, such as enhancing data on agricultural markets, promoting knowledge sharing on tropical agriculture, developing policy toolkits to enhance sustainable agricultural productivity growth, promoting responsible investment, and tackling food losses and waste, among others. In the Communiqué adopted at their Xi'an Meeting (3 June 2016), G20 Agriculture Ministers “support[ed] the vital role of the multilateral trading system in global food security and the decisions on agriculture taken by the Tenth WTO Ministerial Conference.”

Context and Overview

Since the food price crisis in 2008, combating the root causes of hunger and malnutrition has been a priority on the international agenda, including for the G20. Although the level of food prices during the last year has declined, 795 million people were estimated still to be undernourished in 2014-2016, 780 million of whom in developing countries (FAO, IFAD, WFP: *The State of Food Insecurity in the World 2015*). Inclusive economic growth is necessary for sustaining progress in reducing poverty, hunger and malnutrition. Rural populations make up a high percentage of the hungry and malnourished in developing countries, and efforts to promote growth in rural areas, both in agriculture and in the non-farm sector, are an important component of a strategy for promoting more inclusive growth and improving food security and nutrition.

To tackle the food security challenge, the G20 made important commitments to promote global initiatives, achieve better international coordination of efforts and support low-income countries (LICs) to develop improved and more effective agricultural policies. The concrete implementation of these commitments aims at promoting food security and nutrition and sustainable productivity growth. G20 actions can decisively contribute to the implementation of the 2030 Agenda for Sustainable Development, notably to SDG 2 (end hunger, achieve food security and improved nutrition and promote sustainable agriculture) and SDG 12 (ensure sustainable consumption and production patterns). Past and on-going commitments are particularly relevant for SDG targets 2.1 and 2.2. (end hunger and malnutrition by 2030), 2.3 (double agriculture productivity and incomes), 2.4 (ensure sustainable food production systems), 2.a (increase investment) and 2.c (proper functioning of food commodity markets). The G20 agenda to reduce food losses and waste is instrumental to advance SDG 12.3 (halve per-capita global food waste and reduce food losses) and 12.5 (reduce waste generation). In 2011, the G20 adopted

its Action Plan on Food Price Volatility and Agriculture to mitigate and manage the risks associated with the price volatility of food, leading to such initiatives as the Agricultural Market Information System (AMIS), and the establishment of strategic food emergency reserves, such as the Economic Community of Western African States (ECOWAS) Regional Food Security Reserve (RFSR).

In 2014, the G20 Leaders Declaration acknowledged that food security and nutrition remained a top priority in their agenda and endorsed the G20 Food Security and Nutrition Framework. The FSN Framework sets out three multi-year priority objectives: (i) increasing responsible investment in food systems; (ii) increasing incomes and quality employment in food systems; and (iii) increasing productivity sustainably to expand the food supply.

In 2015, building on this Framework, G20 Leaders endorsed the G20 Action Plan on Food Security and Sustainable Food Systems, which aims at improving global food security and nutrition in an economically, socially and environmentally sustainable way, that supports quality and diverse diets and contributing towards the achievement of the SDGs. This Action Plan will promote, reiterating the objectives of the 2014 Brisbane Summit, responsible investment in agriculture and food systems, operationalising the Voluntary Guidelines on the Responsible Governance of Tenure (VGGT) and the Principles for Responsible Agricultural Investment (RAI Principles), both adopted by the Committee on World Food Security (CFS). The Action Plan also focuses on increasing incomes and quality jobs in agriculture and food systems, fostering sustainable productivity growth – including through the G20-OECD Agricultural Productivity Framework by paying attention to the needs of smallholder and family farmers, rural women, and youth, and reducing food loss and waste, through the launch of the G20 Technical Platform on the Measurement and Reduction of Food Loss and Waste. These priority actions are also included in the Implementation Plan of the G20 Food Security and Nutrition Framework adopted by the DWG in 2015.

In-Depth Assessment

*Commitment 20 (**on-track**): Promoting responsible investment in agriculture and food systems:*

Support the implementation of the VGGT.

Implementation: On several occasions the G20 recognised the importance of responsible investments in agricultural and food systems. This commitment aligns with the core G20 and DWG mandate. The

G20 recognises that private sector investment can contribute to agricultural growth and development when it is socially responsible and economically and environmentally sustainable. The VGGT and RAI Principles promote responsible investment in countries where the G20 supports development, and following the adoption of the VGGT by the RAI Principles in 2012, the G20 Mexico summit encouraged the implementation of these guidelines. Facilitating their implementation will contribute to the G20 goal of achieving food security and strong, sustainable, inclusive and resilient growth in low-income countries.

Following the commitments made by the G20 to encourage, promote and support the implementation of the VGGT, the FAO set up a Task Force, a Global Program and a Multilateral Trust Fund in October 2012. The program aims to improve governance of tenure of land, fisheries and forests, contributing to the eradication of hunger and poverty, sustainable development and the sustainable use of the environment. The principal beneficiaries of the program, through improved tenure governance, are intended to be those living in developing and transition countries and whose legitimate land rights are not recognised and secured. In particular, the most vulnerable groups will benefit from responsible, pro-poor and pro-vulnerable governance of tenure. The partners of the program comprise a coalition of civil society and farmers' organisations in G20 and developing countries, the private sector, academia and research organisations, professional organisations, donors, key regional (UNECA) and IOs (FAO and the WBG), and networks (totaling 33 constituents in October 2015). The rationale for the adoption of the VGGT arises from the need to recognise and secure the legitimate land rights of people facing the threat of losing their tenure rights because of increasing pressure on land, fisheries and forests.

Activities of the FAO VGGT Global Program have been developed under 3 pillars:

- (i) *Awareness raising and dissemination activities*, including 11 regional workshops (covering all regions and people from 141 countries) and country-level workshops in 22 developing countries resulting in support for national multi-stakeholder platforms. Presentations have been delivered during conferences, and a bimonthly newsletter is produced.
- (ii) *Production of a capacity development package* comprising 7 available (5 underway) technical guides and interactive e-learning curricula, as well as a “Manual Popular” aimed toward civil society organisations (all available in different languages).

- (iii) *Targeted support to countries in coordination with international organisations and bilateral donors in 36 countries:* The degree of engagement at the country-level can best be considered as a continuum, beginning with one or more awareness-raising workshops and building up to a multilayered- approach.

The 43rd session of the CFS (17-22 October 2016) provides an opportunity to share experiences and take stock of the use and application of the VGGT by all CFS members and participants.

In terms of lessons learned so far, there is a global recognition that the VGGT provides an important contribution to the responsible governance of land, fisheries and forests and that the take-up is unprecedented. The broad nature of the VGGT requires a uniquely inter-disciplinary approach involving stakeholders from government to grassroots organisations, based on innovative collaboration. The complexity and sensitivity of land tenure governance requires effective long-term collaboration with governments. In the Implementation Plan of the G20 Food Security and Nutrition Framework adopted in 2015, the G20 requested international organisations to provide guidance on the implementation of the RAI Principles adopted by the CFS in 2014. Since its creation in 2009, the Inter-Agency Working Group (IAWG) of FAO, IFAD, UNCTAD and the World Bank engages in research activities, awareness-raising and multi-stakeholder dialogue that promotes the use of guidance instruments for responsible agricultural investment. The FAO is developing a programme to translate these principles into action and support governments and other stakeholders with tools that foster responsible investments in agriculture and food systems.

Commitment 13 (complete): Supporting the development of an emergency humanitarian food reserve system: In light of the food price crisis of 2008 that was followed by the L'Aquila Summit and the 2009 World Food Summit in Rome, the G20 recognised the impacts of excessive food price volatility on food security. In the G20 Action Plan on Food Price Volatility and Agriculture, adopted during the Cannes Summit in 2011, the G20 committed to improve and develop risk management tools for governments, firms and farmers to build capacity to manage and mitigate the risks associated with food price volatility. The G20 encouraged the development of a proposal for a targeted emergency humanitarian food reserves system to complement existing regional and national food reserves. ECOWAS led the development of such a food reserve system as a pilot project.

Implementation: This commitment aligns with the core G20 and DWG mandate. Risks and uncertainty are inherent in agriculture and food markets. Consumers are exposed to risks related to the price and availability of food, with potentially serious consequences related to food security, particularly for poor people. The G20 recognised the importance of providing vulnerable households with tools that reduce community vulnerability to economic and climatic shocks. G20 work on mitigating the risks of price and availability of food is aligned to G20 efforts to achieve strong, sustainable, inclusive and resilient growth in LICs.

In 2012, ECOWAS received support from some G20 members to implement its food reserve system as part of its regional agricultural policy. This project covers three different responses to food crises: i) the establishment of a regional food reserve to allow regional solidarity in cases of food crisis; ii) the networking and strengthening of national storage systems (through the establishment of the network called RESOGEST⁵); and iii) the strengthening of proximity food reserves and the optimisation of the location of food reserves. The Regional Agency for Agriculture and Food (ARAA) launched by ECOWAS in 2013 is managing the implementation of this programme.

Support also has been provided to ECOWAS Member States on improving their knowledge of existing storage legislation, and on financial and technical mechanisms to manage food reserves. A harmonised methodology for tracking the state of food insecurity in countries – an integral component of an emergency humanitarian food reserve system – has been developed. Nearly all ECOWAS countries (94%) are now using this harmonised framework as a reference tool for the analysis of the state of food security and nutrition. About 29% of the countries are using the information on household economy in their food security analysis and 35% produce information on food stocks. These activities continue in 2016 to allow for a better ownership of these tools and framework by ECOWAS countries and to promote better knowledge of the state of food security in the region. The technical management unit of the reserve, hosted by the ARAA, is now operational. The first physical stocks are being produced in 2016. The ECOWAS emergency food reserve has been integrated in the Global Initiative for Resilience in Sahel and Western Africa (AGIR) launched in 2012.

In terms of general lessons learned, the G20 commitment in 2011 highlighted the importance of supporting emergency food reserves systems in vulnerable regions. A key consideration has been the

⁵ http://www.cilss.bf/IMG/pdf/RESOGEST_COOPERATION_FRAMEWORK.pdf

need to avoid distortions in food markets from the use of food reserves. Going forward, the G20 could analyse specific lessons learned from this pilot project to identify what types of practices could be replicated in other regions.

Commitment 13 (complete): Address food price volatility – The AMIS: Following the commitments made by G20 Agriculture Ministers in 2011, and endorsed by the Heads of States, the AMIS (<http://www.amis-outlook.org>) was established as an inter-agency platform to enhance food market transparency and encourage coordination of policy action in response to market uncertainty, with the goal of reducing price volatility.

Implementation: This commitment aligns with the core G20 and DWG mandate. By enhancing quality and transparency of food market information, through collaboration and policy dialogue, AMIS contributes to reducing price volatility and enhancing G20 efforts to strengthen global food security.

AMIS aims to enhance the quality, reliability, accuracy, timeliness and comparability of food market outlook information by strengthening the collaboration and dialogue among main producing, exporting and importing countries. The initiative improves agricultural market outlook information at both national and international levels for four major crops: wheat, maize, rice and soybeans.

AMIS involves G20 countries, as well as seven other main grain- and oilseed-producing, exporting and importing countries that jointly represent about 80% of global supplies of the AMIS crops.

AMIS is composed of a Secretariat (FAO, IFPRI, IFAD, IGC, OECD, UNCTAD, UN High Level Task Force on Global Food Security, WBG, WFP, and WTO), the Rapid Response Forum (RRF) and the Global Food Market Information Group. The Secretariat, housed in FAO headquarters in Rome, supports all functions of the RRF and the Information Group of AMIS. The RRF within the framework of the AMIS brings together capital-based agricultural policy officials from AMIS members. This political forum aims to promote policy coherence and coordination in times of crises, by discussing effective policy responses to market developments.

AMIS is structured around five main functions:

- *The collection of information*, including both statistical data as well as market and policy drivers, concerning production, utilisation, stocks and trade of AMIS crops.
- *The development of methodologies and indicators* to monitor and analyse market and policy

conditions and provide improved forecasts.

- *The strengthening of capacity in AMIS participating countries* by defining best practices and methodologies to be applied as well as by organising training sessions and technical workshops.
- *The dissemination of information to policy makers in AMIS participating countries* and other stakeholders, on the market situation and outlook, including on relevant policy developments.
- *The promotion of policy dialogue among AMIS participating countries* and the exchange of experiences and lessons learned.

Many lessons have been learned during implementation. First, political will is paramount. The strong political commitment of AMIS participating countries, especially of the G20, has been critically important to advance the mission of AMIS. Second, technical issues matter. Food market information at the global level is frequently dispersed and not collected according to a standardised methodology. AMIS has helped to overcome these shortcomings and harmonise available data by providing an effective platform for the exchange of technical know-how and policy dialogue that has proven instrumental in addressing potential food price crisis. Third, collaboration is key. Building trust among participating countries and convincing them of the benefits of contributing to a global public good of improved market transparency is a long-term process. The collaboration between the eleven member organisations that form the AMIS Secretariat has been critical to support AMIS and has strengthened its outreach and visibility. Ensuring support to the initiative on a continuous and voluntary basis, including during periods when global food prices are low and less volatile, is critical to allow the initiative to fulfil its mandate. Collaborating with related initiatives that focus on market information and forecasts, including the ASEAN Food Security Information System (AFSIS), Mediterranean Agricultural Market Information Network (MED-AMIN) and Group on Earth Observations Global Agricultural Monitoring Initiative (GEOGLAM, which joined the AMIS Secretariat in June 2016), ensures broader impact and visibility.

Case Studies

Each year, an estimated one-third of all food produced for human consumption is lost or wasted worldwide (FAO, 2011, Global food losses and food waste: Extent, causes and prevention). Under the

Turkish presidency, G20 Leaders committed to reducing food loss and waste globally. In their Communique adopted at their Istanbul Meeting in 2015, the G20 Agriculture Ministers highlighted the extent of food loss and waste (FLW) as “a global problem of enormous economic, environmental and societal significance,” encouraged all G20 members to strengthen their collective efforts to prevent and reduce FLW and invited FAO, IFPRI and other IOs to establish a platform for sharing information and experiences in measuring and reducing FLW. Supporting policy coherence across G20 work streams, the DWG was encouraged to continue its efforts to develop concrete actions for reducing FLW, as part of its Implementation Plan for the G20 Food Security and Nutrition Framework.

Aligned with SDG 12 to “ensure sustainable consumption and production patterns,” the G20 Technical Platform on the Measurement and Reduction of Food Losses and Waste was initiated in December 2015 by FAO and IFPRI. The Technical Platform facilitates information-sharing and in-depth discussions between IOs and countries, including G20 members and non-members, particularly in low-income countries. It builds on and complements existing initiatives such as the FAO Global Initiative on FLW, the private sector “SAVE FOOD” programme, the Community of Practice on Food Loss (FL) Reduction, the Food Loss and Waste Protocol and Standard, and IFPRI’s Policies, Institutions and Markets (PIM) CGIAR Research Program (which includes an initiative on FLW under the Value Chain Flagship). A foundation has provided initial support to mobilise the platform that will also link to activities of the Meeting of Agricultural Chief Scientists.

Demand for agricultural risk management tools to mitigate adverse effects of excessive price volatility on the most vulnerable and to manage the increasing frequency of extreme events driven by climate change is increasing. Better agricultural risk management systems for smallholder farmers in developing countries are at the core of realising the 2015-2030 Agenda. They will help leverage financial resources for development often constrained by risks, design climate change adaptation strategies for investments facing new risks, prepare to manage risks that could become disasters, and manage the risks of rural poverty and food insecurity.

The Platform for Agricultural Risk Management (PARM- www.p4arm.org) is a G20 initiative officially launched in December 2013, grounded in the G20 Food and Nutrition Framework, and in partnership with the New Partnership for Africa’s Development (NEPAD), to make risk management an integral part of policy planning and implementation in the agricultural sector of developing countries. Its

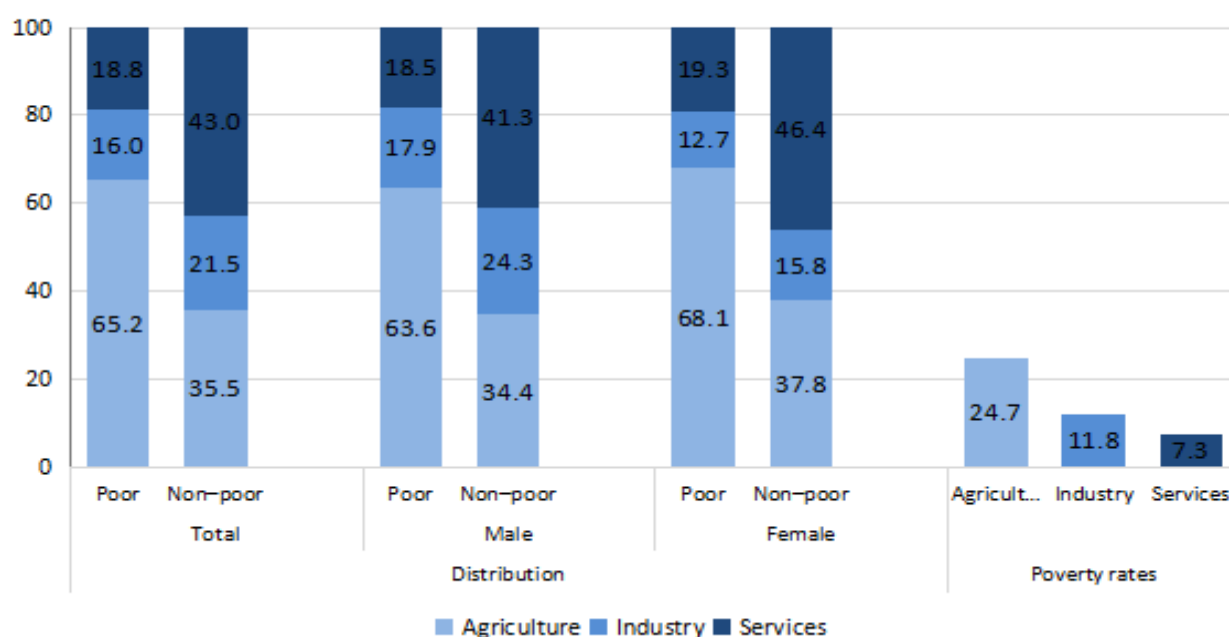
Secretariat is hosted by the IFAD, and several G20 parties are supporting this initiative through funding (European Commission, AFD, BMZ and Italy).

PARM already has conducted three in-depth risk assessment studies in Uganda, Ethiopia and Niger to identify priorities and gaps to be filled by investments and policies, and is finalising similar studies in Senegal, Cabo Verde and Cameroon. By the end of 2016, policy dialogue will lead to complete feasibility studies in close collaboration with the governments of Uganda, Ethiopia and Niger to mainstream specific risk-management tools into national policies. At the global level, PARM has produced two studies on Warehouse Receipt Systems and Information Systems. PARM is involved in policy dialogue and capacity building on agricultural risk management at the national and global levels.

PARM is planning to report to the G20 in 2017, in line with the Implementation Plan of the G20 Food Security and Nutrition Framework. As a global initiative, PARM is looking forward to opportunities in other continents, in particular Asia, where countries are proactively looking for agricultural risk management strategies.

2.3.Human Resource Development (HRD)

Extreme poverty by broad economic sector of employment in emerging and developing countries (2012, percentages)



Source: *World Social and Economic Outlook*, ILO, 2016.

Low-income and other developing countries face significant challenges in terms of employment generation to match their demographic trends. Often employment creation concentrates in the informal sector, with significant consequences in terms of job quality, vulnerability and income inequality. The lack of adequate social protection exacerbates vulnerabilities. Women and youth are particularly affected. The G20 has placed significant attention on the question of supporting LICs in developing adequate human resources. HRD involves the critical process of better matching employee skills with employers and market needs and facilitating the greater participation of women and youth in paid work. Hence, the G20 has focused its efforts on developing better and internationally comparable indicators of employable skills and on sharing knowledge of effective training systems. In so doing, the DWG leveraged the expertise and tools available in IOs such as the ILO and OECD and in G20 countries, particularly through the EWG.

Context and Overview

HRD is one of the five pillars of the Seoul Multi-year Action Plan that was retained in the St. Petersburg Development Outlook and the Brisbane Development Update for the forward agenda of the DWG. Over the past five years, HRD has been an ongoing priority of the DWG, with its focus on low-income countries and extensive work has supported skills development in such countries. Among these was: support to selected LICs to pilot and adapt the G20 Training Strategy to their needs, with the focus on skills anticipation and training systems for TVET managers; establishment of a knowledge-sharing platform (KSP) to provide countries with good practice examples in skills development (led by the ILO) and of the World Indicators of Skills for Employment (WISE, led by the OECD) to provide better data on skills and benchmarks in education and training; contributions to developing and adapting new tools and approaches for skills anticipation and training programs for TVET managers.

Building inclusive labour markets and promoting quality jobs, especially for youth and women, is a key concern for both the G20 and LICs. The G20 DWG-EWG Multi-Year Framework was approved at the Antalya meeting in September 2015 to promote greater synergies and coherence between the two groups, while ensuring a clear division of labour and effective implementation of their respective programmes of work. The G20 approach to skills development, as highlighted in the Framework and in the DWG HRD Action Plan, can potentially support many of the SDGs and the 2030 Agenda, including through developing and monitoring relevant indicators, supporting skills assessment and developing skills and training strategies in LICs.

Past and ongoing actions are relevant and support SDG 4 (ensure inclusive and equitable quality education and promote lifelong learning opportunities for all) and SDG 8 (promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all). DWG actions are particularly aligned with the following targets: 4.4 (number of youth and adults with relevant skills) and 8.6 (reduce the proportion of youth not in employment, education or training). Several commitments have been implemented successfully, notably to create internationally comparable skills indicators (commitment 30) that could assist LICs to better match training to employers' needs and future labour market opportunities in developing countries.

Through technical co-operation programmes funded by the Russian Federation and the Republic of

Korea in collaboration with the ILO, Armenia, Kyrgyzstan, Jordan, Nepal, Mozambique, Tajikistan and Vietnam are undertaking HRD initiatives. Other G20 countries also provide technical assistance in developing country contexts with a range of development partners.

In-Depth Assessment

Commitment 26 (mixed progress): Enhancing national capacities on skills to meet labour market needs: Work with relevant IOs to assist interested developing countries to assess skills development needs and build national capacity on quality training for all stakeholders.

Implementation: The commitment supports the G20 Training Strategy implementation in developing countries and aligns with the EWG priority on developing and implementing the G20 Skills Strategy for Developing and Using Skills in the 21st Century. To meet this commitment, two products were developed and piloted in countries under the Russia-ILO Program.

First, a new forecasting tool was developed to anticipate skills needs for technological sectors and the distance training models for TVET managers. The forecasting tool, “Using technology foresights for identifying future skills needs,” was piloted in two sectors in Armenia and in one sector in Vietnam.

Second, the ILO and the Moscow School of Management Skolkovo developed a new tool to be used as a training programme for stakeholders involved in TVET systems management. The tool simulates the environment of decision-making in TVET institutions through an interactive computer game with a range of variables that managers must consider, such as labour market demand, financing of training and budgeting, training programme development, teacher training and professional development, staffing and wages, partnerships, infrastructure development, and equipment purchase. Teams compete against each other in a simulation exercise over a period of time in a series of cycles, during which decisions are made, and the results tabulated with teams examining the simulated results of their decisions in each cycle. In March 2014, a meeting of experts was held at Skolkovo from the three Commonwealth of Independent States countries and Vietnam to validate the simulation model under development. Both ILO experts and the constituents felt that the tool could be of use in their national contexts. A user’s guide was prepared as well as a publication of the workshop findings, “Managing the TVET Institution – A computer simulator.” It was then decided to implement the tool in Armenia and Vietnam.

Lessons learned from the implementation of the training based on the computer simulator “Managing

TVET Institutions” for TVET directors include:

In Armenia, the computer simulation tool for TVET managers was developed, localised and widely presented to the Armenian audience. A series of training activities were undertaken to build national capacities of qualified computer simulator trainers. In total, top managers from 65 of 75 colleges were trained (almost 100% coverage) assuring gender representation at a 50/50 level). The share of directors of pilot TVET institutions who indicate that they have increased their managerial skills as a result of completing the "Managing the TVET Institution" course is estimated at up to 70%. Currently, two TVET colleges are using the tool on a daily basis for the management of their institution. Discussions are taking place for extending the tool at the national level. In Vietnam, more than 90 TVET institutions have benefited from the same training in May 2015 and in March 2016.

The simulator demonstrated to help improve managerial skills in the TVET sector in a short time frame. Ministries from Armenia and Vietnam expressed their interest in using the simulator under national TVET strategies implementation. A decision has been taken to integrate the simulator into national training with the aim to improve the quality of TVET sector according to labor market needs and challenges.

The DWG supports strong linkages between assessments of demand for skills and skills training. The simulator and technology foresights could help interested countries to undertake skills assessments and future skills needs.

Commitment 27 (mixed progress): Developing regional and international co-operation for training: Explore ways to develop South-South and triangular co-operation programs involving G20 members, focused on the provision of training and knowledge sharing to developing country nationals.

Implementation: Actions to advance this commitment include the preparation of case studies on inter-ministerial co-operation and institutional frameworks in developing countries, the development and testing of practical tools for TVET and the organisation of knowledge sharing workshops.

A distance learning tool for TVET managers was developed and tested in two countries (Armenia and Vietnam), while work continues on further adaptation and piloting of the tool for the other pilot countries. Progress with the case studies has been mixed.

Following the successful organisation of a G20-OECD Workshop on Quality Apprenticeships (Antalya, February 2015), another knowledge sharing [Workshop on Skills for Labour Mobility](#), sponsored by

Korea in collaboration with the OECD and ILO, was held on 7-8 October 2015 in Paris. Participants included representatives from the G20 (HRD and EWG), developing countries and IOs. The workshop saw the official launch of the OECD-G20 [WISE database](#). Participants acknowledged the key role the G20 can play to support national efforts in low-income and other developing countries to promote quality employment, build employable skills and deal with labour mobility. They also stressed the importance of knowledge sharing among the G20, emerging and developing countries on experiences of the G20, skills, human resource development and labour mobility. Participants focused on priority issues that the G20 could consider in its future work on human resource development and employment, notably for developing countries. They include skills and labour market mobility; skills recognition and validation; and understanding and anticipating the supply and demand of skills.

Participants stressed the importance for the DWG, in its work under the HRD pillar, to leverage the tools, strategies and approaches developed in the framework of the G20 EWG, especially with respect to the G20 Training Strategy, the G20 Skills Strategy and the G20 Job Quality Framework. They acknowledge the possible need to adapt those tools, strategies and approaches to the specific needs and context of low-income and other developing countries. They encouraged future G20 presidencies to keep the issue of skills, human resource development and labour mobility high on the DWG and EWG agendas and praised the role of such international organisations as ILO, OECD and UNESCO in supporting the implementation of the G20 agenda in these areas.

In terms of lessons learned: coordination between DWG and EWG and dialogue with developing countries is key to promote the use and adaptation of G20 tools and strategies for the benefit of low-income countries. The strong involvement of co-facilitators and pilot countries is a necessary condition for success. The engagement of private sector and social partners (e.g. B20 and T20) is relevant and desirable. However, incentives between the DWG and EWG need to be aligned. The implementation of the EWG-DWG Multi-Year Framework and the identification of a small set of common deliverables are necessary for effective engagement and results.

Case Studies

In July 2013, ILO and the Moscow School of Management (MSM) Skolkovo organised an international expert workshop on “Using technology foresights for identifying future skills needs” in Moscow. Progress on work by MSM Skolkovo on behalf of the project to develop a technology foresight tool was

reviewed, and a joint publication was prepared. After consulting with the ILO, it was decided that the forecasting tool aiming at assessing demand for the skills of the labour force should be tested in Armenia and Vietnam.

In Armenia, the tool has been developed with a set of recommendations for further practical application in the fields of food processing, ICT and precise engineering as a result of two foresight sessions conducted in 2014 that attracted about 80 participants. A country report containing recommendations for further action has been developed and submitted to the concerned parties, including the Ministry of Education and Science, the Ministry of Economics and the Ministry of Labour in September 2015. GIZ widely used the report's results in the field of wine making. Currently, two TVET colleges are using the tool on a daily basis for the management of their institution. Discussions are taking place for extending the tool at the national level.

The tool also was presented to the Vietnamese tripartite constituents in September 2014, leading to a proposal for translating and adapting it to Vietnam's context. The forecasting tool was focused on metal processing services. The two-day foresight session was held in December 2014 with participation by 50 representatives of industry, TVET institutions and relevant ministries.

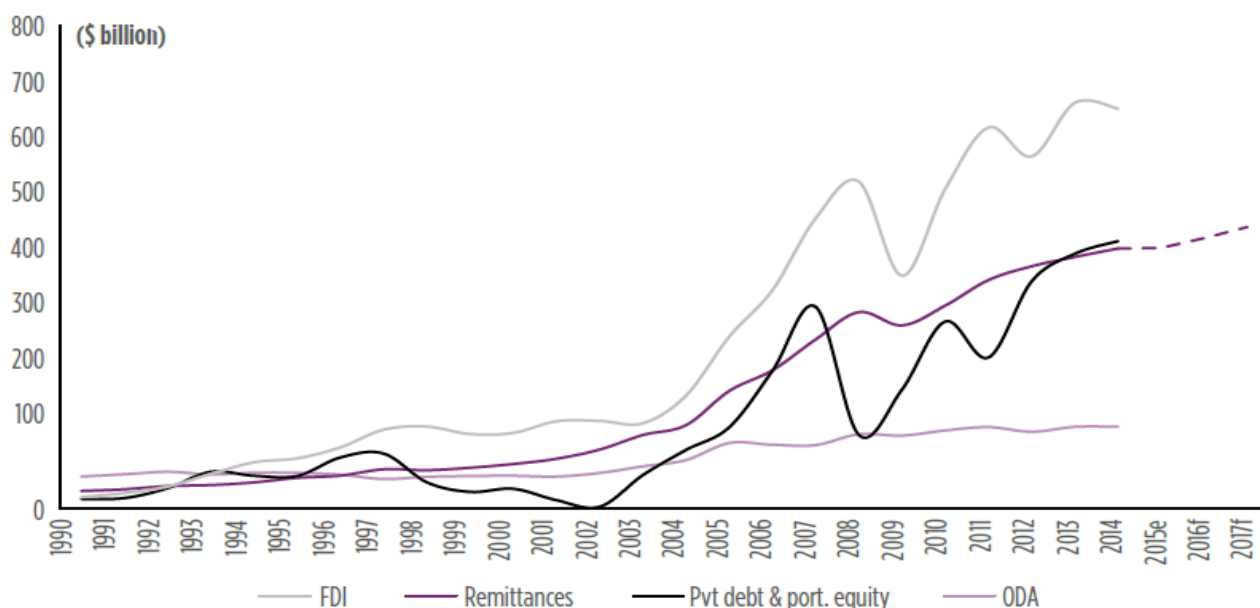
Based on the pilots in Armenia and Vietnam, the MSM Skolkovo team produced a guidance tool on the technology foresight of skill needs, disseminating the results in mid 2016.

Training with simulator “Managing TVET Institution” for TVET directors, Vietnam, Hanoi, 18-19 May, 2015



2.4. Financial Inclusion/Remittances

FIGURE 5 ■ Remittance Flows Are Larger than Official Development Assistance (ODA), and More Stable than Private Capital Flows



Sources: World Bank Staff calculations, World Development Indicators, OECD. Private debt includes international bonds and borrowing through commercial banks.

Achieving the G20 target of 5% for the average cost of transferring remittances would save migrants and their families an additional USD 11.2 billion per year worldwide.

Enhanced access to financial services, better financial literacy and education, and increased consumer protection have been strongly linked to poverty reduction through increased incomes, lower vulnerability and consumption-smoothing. On the other hand, access to financing is critical for firms to expand and to improve their competitiveness. Financial inclusion opens up access to payments, savings, credit and insurance services. Sending or receiving remittances – one of the major sources of external financing for developing countries – is often among the first-use cases after gaining access to financial services, offering a gateway to improving financial access for 247 million migrants around the world and their families at home.

Context and Overview

Financial inclusion and remittances have been a focus of the G20's development work since 2010. At the Seoul Summit, leaders included financial inclusion in the development agenda, committed to facilitate the flow of remittances through the DWG's "growth with resilience" pillar and endorsed the first Financial Inclusion Action Plan (FIAP), which highlighted this area as an important component of the G20's financial sector reform agenda. To implement the FIAP, the GPFI was established as an inclusive platform for G20 countries, non-G20 countries and relevant stakeholders for peer learning, knowledge sharing, policy advocacy and coordination.

Although remittances cannot be equated to other international financial flows, such as Foreign Direct Investment (FDI), official development assistance (ODA) or other public sources of financing for development, they represent a major source of income for millions of families and businesses globally, and are an important pathway to financial inclusion. For the poorest and most vulnerable, access to remittance flows provides a sustainable path out of poverty, as more than half the world's adult population have limited access to finance. In 2016, remittances to developing countries are expected to reach USD 453 billion (World Bank's Migration and Development Brief No. 25, October 2015), far exceeding ODA from all sources. If leveraged properly, this significant flow of funds can lift people out of poverty, improve economic infrastructure in receiving countries and increase engagement in the formal financial sector.

Since 2013, when the St. Petersburg Development Outlook integrated remittances into the financial inclusion agenda, the G20 has recommitted to work towards reducing global average remittance costs to 5%, developed National Remittance Plans outlining how each member will contribute to this goal and agreed on a new Financial Inclusion Action Plan for 2014-2019. The monitoring and implementation of these commitments is being taken forward by the GPFI in consultation with the DWG.

The G20 has also delivered broader financial inclusion outcomes, including addressing the needs of SMEs through the SME Finance Compact, SME Finance Initiative, SME Finance Challenge and a G20 SME Finance Action Plan. It also has worked with IOs to develop policy guidance on barriers to financial inclusion for women and youth, and tools to measure and improve financial literacy, notably with support from the OECD International Network on Financial Education (INFE).

G20 actions in this area are directly and indirectly impacting on the progress of several SDGs, including

SDG 1 (end poverty in all its forms everywhere), SDG 8 (promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all) and SDG 10 (reduce inequality within and among countries). More specifically, those actions can advance goals 17.3. (mobilise additional financial resources for developing countries from multiple sources) and 10.c. (reduce to less than 3% the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5%).

In-Depth Assessment

Commitment 39 (complete): Recommit to the Remittance Target: work to reduce the global average cost of transferring remittances to 5%.

Implementation: Recognising the potential of remittance flows to drive economic development – and that G20 countries account for almost 80% of remittance flows – G20 Leaders committed in 2010 to reduce the global average cost of remittances from 10% to 5% by 2014. By the end of 2014, remittance costs had reduced to 7.89%, and G20 Leaders recommitted to the 5% goal at the Brisbane Summit. As part of this recommitment, the G20 endorsed a Plan to Facilitate Remittance Flows and each G20 member pledged to implement domestic or international actions to reduce the cost of transferring remittances.

Under Turkey's Presidency in 2015, each G20 member followed through on this pledge, working together to develop National Remittance Plans outlining how each member would contribute to reducing costs. The plans include country-led actions to foster market competition and effective risk-based regulation, improve financial system infrastructure, pursue policies conducive to harnessing emerging technologies, and increase transparency, literacy and consumer protection of remittance transfers. While the plans relate to actions undertaken by each member separately – considering national circumstances and the challenges facing different remittance corridors – members were able to work collaboratively through the DWG to share knowledge and experiences as the plans developed, resulting in broader commitments and discussions on possible ways forward.

In 2016, the focus for the G20's remittance work is on implementation and monitoring of these national plans and their contribution to the goal of reducing costs to 5%. The plans will be reviewed annually and updated every two years until 2019 when the current Financial Inclusion Action Plan is due for revision. The GPFI, with its technical expertise, is responsible for taking this work forward in consultation with

the DWG.

By the end of 2015, the global average cost of transferring remittances had reached 7.37%, an all-time low and the WBG reported that the global weighted average was 5.60% in the fourth quarter of 2015. Continued high-level attention, active monitoring and ongoing accountability for actions will underpin efforts to make further progress. The G20 continues to work with the Financial Action Task Force, the Financial Stability Board, the WBG and others to better understand and, as much as possible, mitigate the issues of financial institutions terminating client relationships with remittance businesses, and to promote access to remittances and financial services for individuals and SMEs.

Commitment 42 (on track): G20 SME Finance Action Plan (formerly: Joint Action Plan on SME Financing)

Implementation: SMEs account for more than 50% of employment and 90% of businesses worldwide. They play a crucial role for job creation, investment and innovation, especially in developing countries. Lack of access to appropriate financial services is one of the major problems for SMEs in order to invest and expand. Creating a sound financial infrastructure will help to reduce the information asymmetries and legal uncertainties that increase risk to lenders and constrain the supply of financial services to SMEs.

Under Turkey's presidency in 2015, the DWG and the GPFI collaborated with the IIWG on developing the G20 SME Finance Action Plan. By endorsing the SME Action Plan, the G20 encouraged G20 and non-G20 countries to fully develop credit infrastructure for SMEs, improve SME financial capability through target learning and support interventions, and create an enabling regulatory environment.

In 2016, the GPFI developed an implementation framework for the G20 SME Finance Action Plan to further advance the agenda for SME finance across different G20 work streams with a focus on LIDCs. The implementation framework helps to accelerate and replicate successful policy reforms that facilitate the expansion of financial services to SMEs by leveraging recognized standards and prioritizing areas of reforms. Agreed indicators allow for self-assessments against these standards and country self-reporting on progress towards a sound financial infrastructure for SMEs.

The DWG will consider actions it can support to accelerate financial inclusion, focusing on private sector engagement and the application of modern technology.

Case Studies

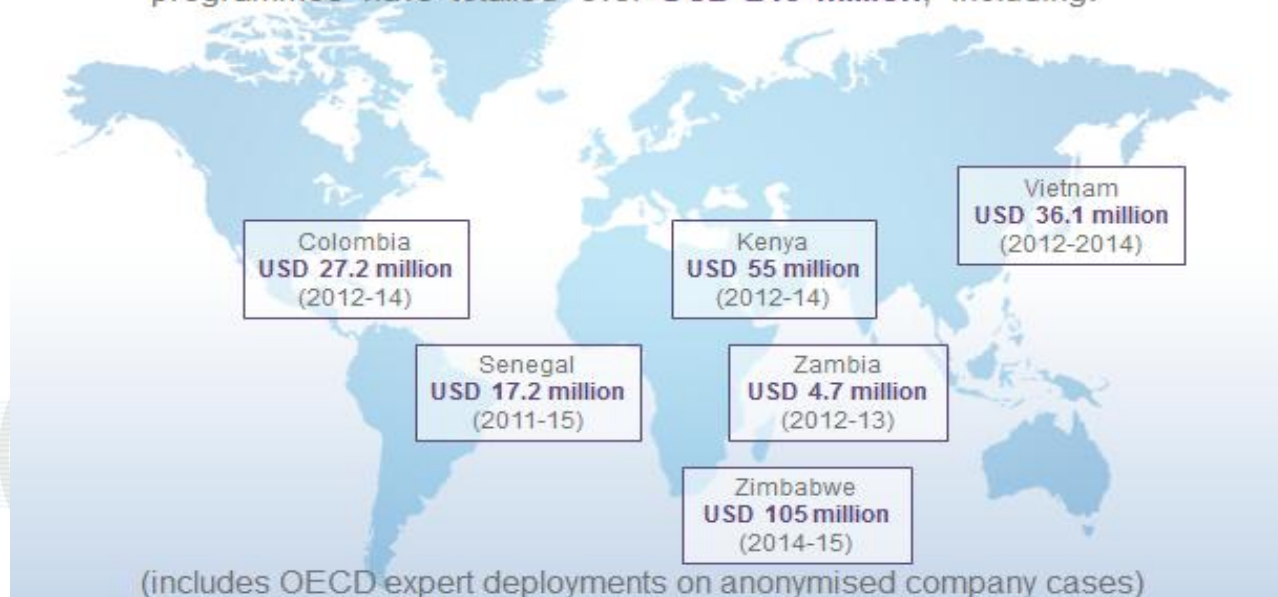
The G20's remittances efforts over the last three years, as well as the co-operation and coordination with the GPFI in the field of SME finance infrastructure, showcase how the DWG can successfully partner with other work streams to drive major development outcomes and support coherent and coordinated approaches for financial inclusion to efficiently contribute to the implementation of the 2030 Agenda. The DWG's value-added is bringing a strong understanding of development issues to the table along with experience in shaping high-level deliverables that gain political buy-in and deliver real outcomes. With sustained leader-level attention on remittances and SME finance infrastructure, the DWG (working through Sherpas) took a lead role in the political process of developing the G20 Plan to Facilitate Remittance Flows in 2014 and the National Remittance Plans in 2015 as well as endorsing and implementing the G20 Finance Action Plan. This work was done with the support of the GPFI, which has vast technical expertise in this area, ensuring that the plans were actionable and had a solid evidence base, while also leveraging the DWG's expertise in developing leader-level outcomes that would generate political momentum.

Following the completion of the political process of extracting commitments and gaining high-level endorsement, the technical monitoring work and lead role in this space has passed back to the GPFI, with DWG consultation and oversight.

2.5.Domestic Resource Mobilisation (DRM)

Tax Inspectors Without Borders (TIWB)

Cumulative increases in tax collection as a result of TIWB programmes have totalled over **USD 245 million**, including:



ANNUAL GLOBAL TAX REVENUE LOSSES FROM BEPS ARE ESTIMATED TO BE BETWEEN USD 100 BILLION AND 240 BILLION, OR 4-10% OF GLOBAL CORPORATE INCOME

TAX	REVENUES	(source: OECD,
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<https://www.oecd.org/ctp/beps-reports-2015-information-brief.pdf>

Financing for comprehensive and sustainable development policies requires, among other measures, mobilising domestic resources. Yet, and despite significant progress in recent years, many domestic challenges stand in the way of raising essential sources of income in developing countries. Weak tax policy, low compliance, narrow tax bases, missing links between tax and social expenditures, and illicit financial flows that impede growth and development and exacerbate inequalities are among the challenges. The G20 addresses these concerns with a dual approach: promoting greater transparency, fairness and effectiveness in the tax governance systems, including with a view to tackling tax evasion and avoidance and, increasingly, focussing on capacity building efforts around DRM (for example, see map above for results from the TIWB). In addition to specific activities on

DRM, a mainstay of the DWG agenda since its inception, the G20 is working on other important elements of financing development in developing countries, notably to reduce the average cost of transferring remittances to developing countries and tackle the international drivers of corruption and enhance transparency.

Context and Overview

The AAAA recognises public policies and the effective mobilisations and effective use of domestic resources are central to achieve the SDGs. The AAAA further highlights that significant additional domestic public resources, supplemented by international assistance as appropriate, will be critical to realising sustainable development and achieving the sustainable development goals. The AAAA therefore calls for substantial additional development co-operation to enhance domestic resource mobilisation in this area as well as specifically highlighting the importance of tackling tax evasion and avoidance and thereby welcoming ongoing efforts such as BEPS including the new “inclusive framework.” G20 work on tax and development makes a strong contribution to the global effort to deliver on this agenda and achieve the SDGs. The importance of resource mobilisation for the 2030 Agenda is captured in SDGs 1.a and 17.1, calling to “strengthen domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.” Furthermore, the AAAA emphasises redoubling efforts to substantially reduce illicit financial flows (para 23). The G20 has an important role to play in achieving the 2030 Agenda, supporting the development of more effective tax systems and enabling developing countries to fully participate on an equal footing and take advantage of international tax initiatives.

The G20 is committed to international co-operation to strengthen the integrity of developing country tax systems. At the 2013 St. Petersburg Summit, G20 leaders recognised that “developing countries should be able to reap the benefits of a more transparent international tax system, and to enhance their revenue capacity, as mobilising domestic resources is critical to financing development.” Effective domestic and international tax systems are critical for ensuring developing economies have sustainable sources of government revenue, and can help to support good governance.

Working alongside parallel work streams in the G20 finance track, the DWG has shaped the tax and development agenda since St. Petersburg around three main elements:

1. *Tackling BEPS in developing countries* — identifying and addressing the BEPS challenges for

developing countries.

2. *Tackling international tax evasion through exchange of tax information, on request and automatic* — ensuring that developing countries can take full advantage of the advances in increased tax transparency and exchange of information, including by implementing the new international standard for AEOI.
3. *Tax capacity building* — increasing the collective effort of G20 countries in funding and participating in tax administration capacity building projects through support and co-operation with international and regional organisations, and voluntary, peer-to-peer efforts.

The G20 work streams on BEPS in developing countries, AEOI and tax capacity building are aligned fully and integrated with both the finance track and DWG objectives. Strengthening tax systems and improving the availability of tax revenue statistics will help developing countries address significant constraints in their ability to maximise their domestic resources for the effective implementation of the 2030 Agenda.

In-Depth Assessment

Commitment 51 (on-track): Address BEPS in LICs: Ensure developing countries can participate in, and benefit from, the G20/OECD BEPS agenda and related international tax issues. IOs will collaborate with regional tax administration forums to assess how practical toolkits can be produced in 2015 and 2016 to assist developing countries in implementing BEPS action items. In 2015, IOs will also draft a report on options for developing countries on efficient and effective use of tax incentives for investment. They will explore ways to support ongoing efforts to improve the availability of quality transfer pricing comparability data for developing countries.

Implementation: BEPS refers to tax planning strategies that exploit gaps and mismatches in tax rules to artificially shift profits to low or no-tax locations where there is little or no economic activity, resulting in little or no overall corporate tax being paid. Through the BEPS Action Plan, the G20/OECD has tackled the challenges associated with new business models and inconsistencies in international tax rules, to ensure profits are taxed where economic activities are performed and value is created. The stakes are high for governments around the world, and in particular for developing countries. The latter's percentage of loss in tax revenues is estimated to be even higher than in developed countries. A global issue, BEPS is particularly harmful to developing countries, whose tax

revenues are often more reliant on corporate tax, particularly from multinational enterprises (MNEs), reflecting their smaller domestic tax bases. Although measuring the economic and revenue effects of BEPS is challenging given the complexity of BEPS and existing data limitations, there is a large and growing body of evidence of the existence of BEPS and its effects. Recognising the existing data and estimation limitations, Action 11 of the OECD BEPS report estimates the annual global revenue losses from BEPS to be between USD 100 billion and 240 billion at 2014 levels. This represents 4-10% of global corporate tax revenues. In addition, the empirical studies find that BEPS tilts the playing field in favour of tax-aggressive MNEs, exacerbates the corporate debt bias, misdirects foreign direct investment (FDI) and reduces the financing of needed public infrastructure. Developing countries have limited capacity to implement global BEPS solutions and also face BEPS challenges different in nature from those of more developed countries.

Under the Australian G20 Presidency, the DWG commissioned the OECD, working with the IMF, to produce a report looking at the main sources of revenue loss from cross border tax avoidance in LICs, how these relate to the OECD/G20 BEPS Action Plan and how the DWG might assist developing countries in meeting those challenges.

In September 2014, in response to the report, the DWG endeavoured to take “concrete, practical steps to ensure developing economies can participate in, and benefit from, the G20/OECD BEPS agenda and related international tax issues” and called on the OECD, IMF, WBG and UN to develop practical toolkits to assist developing countries in implementing BEPS outcomes. Under the Turkish G20 Presidency, a multi-year work plan for the development of toolkits was approved and the first such toolkit on tax incentives for investment was agreed at the Antalya Summit. Reports on transfer pricing comparables, indirect transfer of assets and transfer pricing documentation are in the process of being developed and further toolkits will be produced and agreed to through 2018. IOs are also now preparing a report on approaches to taxation of indirect transfers of ownership in country-linked assets.

The DWG also recommended that developing countries should be better represented in BEPS negotiations. As a result, 12 developing countries and several regional tax organisations/forums such as the ATAF and CIAT participated directly in the BEPS project in 2015.

In the Antalya Summit in November 2015, G20 Leaders endorsed the BEPS package. They called on

the OECD to develop an inclusive framework with the involvement of interested non-G20 countries, including developing countries, and jurisdictions that commit to implement the BEPS project. The inclusive framework⁶ was presented to G20 Finance Ministers in February 2016, establishing a new forum for all interested countries and jurisdictions to participate as BEPS Associates in an extension of the OECD's Committee on Fiscal Affairs. As BEPS Associates, they will work on an equal footing with the OECD and G20 members on the remaining standard-setting under the BEPS Project, and review and monitor the implementation of the BEPS package. Good progress has been made since February 2016. 39 additional countries and jurisdictions already have formally joined the new inclusive framework on BEPS, and have committed to implement the BEPS package, bringing to 85 the total number of countries and jurisdictions participating on an equal footing in the project. A further 19 countries and jurisdictions, which attended the inaugural meeting on the inclusive framework held in Kyoto on 30 June/01 July 2016⁷ are likely to join the inclusive framework in the coming months⁸. The OECD, in collaboration with the IMF and the WBG, funded by donors, are actively building the capacity of developing country tax authorities to support the implementation of BEPS. These programmes address the application of transfer pricing norms and practices and other BEPS-related issues and have started to raise awareness in countries of BEPS solutions and to support countries with their BEPS implementation plans.

A challenge for G20 members will be to agree on the proposed toolkits and to develop programmes of their own to work with tax authorities to implement those toolkits.

Commitment 52 (on-track): Identify Obstacles to AEOI: Ensure developing countries can participate in and benefit from AEOI. The Global Forum on Automatic Exchange of Information for Tax Purposes (Global Forum) will work with the DWG, international and regional organisations, and other development partners to implement a pilot of the AEOI roadmap.

Implementation: In February 2014, G20 Finance Ministers endorsed the Common Reporting

⁶ <http://www.oecd.org/ctp/all-interested-countries-and-jurisdictions-to-be-invited-to-join-global-efforts-led-by-the-oecd-and-g20-to-close-international-tax-loopholes.htm>

⁷ <http://www.oecd.org/tax/first-meeting-of-the-new-inclusive-framework-to-tackle-base-erosion-and-profit-shifting-mar-ks-a-new-era-in-international-tax-co-operation.htm>

⁸ Figures updated as of July 18, 2016.

Standard (CRS) for the AEOI between jurisdictions, and called on all financial centres to match G20 commitments. A common standard for the AEOI reduces the possibility of tax evasion by providing for the exchange of non-residential financial account information with tax authorities in the account holders' country of residence. Overall, 101 jurisdictions have publicly committed to implementing the new AEOI standard with first exchanges in 2017 or 2018. The strength and integrity of this system lies in the ability of all jurisdictions to participate in, and benefit from, the new standard. AEOI can lead to increased tax revenues for developing economies by detecting tax evasion and offshore wealth and strengthening compliance with domestic tax rules.

AEOI offers significant benefits for all jurisdictions but the available data suggests that concerns over tax evasion through offshore accounts should be greater for emerging and developing economies than for developed economies. For example, it is estimated that less than 2% of North American wealth and less than 8% of European wealth is held offshore compared to almost 33% of all Middle Eastern and African wealth. Developing countries often lack the administrative capacity to implement information exchange upon request as a tool to combat offshore tax evasion and lack investigative skills to determine which country to ask about which resident taxpayer or even to identify tax evaders. AEOI helps to overcome this problem.

Recognizing the significant implementation challenges that many developing countries face to send and receive information through AEOI—and most importantly, to use the information received to further their revenue mobilization--the G20 has acknowledged that it was not appropriate for AEOI to be immediately adopted as a mandatory new global standard for developing countries. Instead, the leaders at the 2013 St. Petersburg Summit called on the DWG in conjunction with the finance track to work with the Global Forum and IOs to develop a roadmap showing how developing countries can overcome obstacles to participating in the new standard. The roadmap was approved by the DWG in September 2014. G20 members have committed to undertake pilot projects with partner countries to implement AEOI, work that is facilitated by the Global Forum, working with the WBG and other international and regional organisations. Five pilot projects have commenced in Albania (with the support of Italy), Colombia (with the support of Spain), the Philippines (with the support of Australia), Morocco (with the support of France), and Ghana (with the support of the United Kingdom). All developing country members of the Global Forum are welcome to participate in such projects. In

addition, many developing countries have received training in AEOI as part of a series of ten training seminars held around the world in 2015 by the Global Forum.

The Global Forum also continues to support the effective implementation of the standard of exchange of information on request (EOIR), particularly focussing on ensuring that developing countries are making use of this tool for their own domestic resource mobilisation purposes. Encouraging results are emerging. For example, Uganda has collected USD 4.5 million in one case as a result of information received in 2014 and a further USD 2 million in another case in 2015. The Philippines recovered more than USD 1 million in 2014 and a multiple of this amount is currently under appeal.

The main lesson learned from the pilot projects to date is that the political commitment to AEOI dissipates if there is not an active follow-up by G20 members and the Global Forum. G20 AEOI pilot partners should play an active role in monitoring progress and encouraging countries that have begun pilots to maintain momentum. The future challenge for G20 members and the Global Forum will be to continue to work with developing countries to increase their capacity to implement exchange of information, both on request and automatically, and to continue to promote the benefits of joining the Global Forum and signing the Multilateral Convention on Mutual Administrative Assistance.

Commitment 53 (on-track): Building tax capacity: G20 members will, on a voluntary basis, take practical steps to make available tax policy and administration experts to assist international and regional organisations that strengthen developing countries' capacity to participate in and benefit from the G20 tax agenda, implement the DWG's guiding framework, and support regional (including inter-regional) tax administration forums.

Implementation: The DWG has been able to use its collective power to make commitments that increase efforts of its donor and technical assistance programmes in support of partner country tax authorities. In 2014, G20 members committed on a voluntary basis to "take practical steps to make available tax policy and administration experts to assist international and regional organisations that strengthen developing countries' capacity to participate in and benefit from the G20 tax agenda; implement the DWG's guiding framework; and support regional (including inter-regional) tax administration forums."

Under the Turkish presidency in 2015, the DWG agreed to a Call to Action for Strengthening Tax

Capacity in Developing Countries⁹, which included a commitment to increase tax capacity building on a voluntary basis, including through better data collection and revenue statistics, and to support and cooperate with international and regional organisations on these initiatives. As a result of the latter, and with ongoing support from the European Union, the coverage of OECD comparable tax revenue statistics¹⁰ has been extended in 2016 to eight African countries, in close co-operation with ATAF and the African Union Commission (AUC), and it is anticipated that the revenue statistics project will be further expanded to include additional countries in Africa, Latin America and the Caribbean, and Asian and the Pacific Islands in 2017. Realizing the great importance of availability of comparable cross country data over time, in July 2016 the IMF publicly released a data set covering over 150 countries across 25 years; this will be annually updated. Alongside the Call to Action, a number of G20 members (Australia, Canada, European Commission, France, Italy, Germany, Indonesia, United Kingdom, United States, Republic of Korea) signed up to the Addis Tax Initiative at the Financing for Development Conference, whereby they committed to double technical co-operation in the area of domestic revenue mobilisation and tax by 2020. Under the initiative, developing countries have committed to step up their work on tax reform to improve the fairness, transparency, efficiency and effectiveness of their tax systems.

In terms of lessons learned and next steps, G20 Finance Ministers welcomed in February 2016 existing initiatives aimed at building capacity for developing economies to their needs on tax issues, including the Addis Tax Initiative, the Tax Administration Diagnostic Assessment Tool (TADAT) and the OECD/UNDP TIWB. They also welcomed the proposal of developing a joint tax platform by the IMF, OECD, UN and WBG. The Platform for Collaboration on Tax was launched in April 2016. In July 2016, G20 Finance Ministers supported “the principles of the Addis Tax Initiative.”. Also in July 2016, the Platform responded to a call from Finance Ministers to recommend mechanisms to help ensure effective implementation of technical assistance programmes. The report recommended that the IOs develop and pilot “Medium Term Revenue Strategies”, support for developing countries to participate in international tax policy discussions and work by the IOs to measure and report upon the impact of tax interventions. The Finance Ministers communicate acknowledged the report and asked for a

⁹ <http://g20.org/English/Documents/PastPresidency/201512/P020151228308622272822.pdf>

¹⁰ <http://www.oecd.org/fr/ctp/revenue-statistics-in-africa-9789264253308-en-fr.htm>

progress update by mid-2017.

As one of the supporting activities of the 2016 G20 Summit, the OECD Forum on Tax Administration (FTA) Plenary Meeting in May 2016 discussed ways to improve the efficiency and effectiveness of capacity building, and to enhance co-ordination and collaboration with other international organisations, thereby avoiding duplication. The meeting also proposed recommendations, such as the adoption of a common Tax Administration Capacity Building Framework and the development of the Knowledge Sharing Platform, to guide future efforts in the organisation and delivery of tax administration capacity building assistance.

Case Studies

Kenya's tax to GDP has been steadily improving in recent years from 16.5% in 2010/11 to an estimated 20.1% in 2013/14 and further improvements are planned from more effectively taxing MNEs. To address this issue, Kenya has engaged in international tax co-operation and in actions to improve domestic capacity. Kenya has influenced the revisions of the international tax rules through participating in the OECD/G20 BEPS project and by mobilising African countries through chairing the African Tax Administration Forum Cross-Border Taxation Technical Committee. In early 2016, Kenya signed the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, providing a powerful new instrument to fight tax evasion and avoidance, building on its membership in the Global Forum on Transparency and Exchange of Information for Tax Purposes, which it joined in 2010. To support its international efforts, Kenya operationalised a transfer pricing capacity development programme with support from the OECD and the WBG in 2012, financed by several G20 partners. A review of transfer pricing legislation has been completed and the steps towards implementing an Advanced Pricing Agreement programme are underway. Kenya is also participating in the OECD/UN TIWB approach to auditing, with tax collected from transfer pricing adjustments more than doubling from USD 54 million in 2012 to USD 107 million in 2014. Kenya is now keen to assist other African countries to build their international taxation audit expertise through South-South TIWB deployments.

The Philippines has steadily strengthened its capacity to benefit from improvements in international tax transparency since 2009, when it joined the Global Forum. The measures taken include amending its bank secrecy laws, setting up an Exchange of Information Unit in the International Tax Division

and developing manuals and procedures to process and track information requests. It successfully passed Phase 1 (2011) and Phase 2 (2013) Global Forum peer reviews. In 2014, it made its first requests for exchange of information recovering more than USD 1 million in one case. Moreover, a multiple of this amount has been assessed and is currently under appeal in a number of other cases, as a result of information received from treaty partners. The Philippines also signed the multilateral Convention on Mutual Administrative Assistance in Tax Matters in 2014, greatly expanding its exchange of information network and strengthening its capacity to fight international tax evasion. In 2015, following the logic of the DWG roadmap, a pilot project to implement automatic exchange of financial account information commenced in the Philippines. Australia and the Global Forum Secretariat are partnering with the Philippines on this project. An action plan to address the significant implementation challenges it faces and to implement the AEOI is currently being finalised.



2.6. Inclusive Business

The 4.5 billion people at the base of the pyramid represent a \$5 trillion market.

The IFC, IDB, ADB combined have committed \$15 billion to inclusive business.

Inclusive Business provides goods, services and livelihoods on a commercially viable basis, either at scale or scalable, to people at the base of the economic pyramid. The Turkish presidency of the G20 introduced inclusive business as a distinct area of work for the DWG in 2015. Inclusive business supports G20 efforts to enhance growth, investment and advance inclusion, while contributing to G20 objectives to boost employment and quality jobs including for women and youth, to support agriculture with benefits for food security and nutrition, and to create access to finance and sustainable energy for all.

Context and Overview

Inclusive business (IB) sits at the core of the G20 objectives of implementing the 2030 Agenda for Sustainable Development and the DWG mandate by enhancing growth and investment while advancing inclusion. It contributes to boosting employment and quality jobs, supporting agriculture with benefits to food security and nutrition, and promoting access to finance and sustainable energy for low-income populations.

IB was first introduced to the DWG agenda in 2012 in the framework of the Seoul Multi-year Action Plan activities on Private Investment and Job Creation (2010-13). In 2012, under the Mexican Presidency, the G20 launched the G20 Challenge on Inclusive Business Innovation. In 2013, the Russian Presidency produced the Policy Note for Inclusive Business. Under the Turkish Presidency in 2015, IB became a priority. UNDP and WBG/IFC were tasked to develop the key deliverables with support from the OECD and the ILO. The 2015 Antalya G20 Leaders' Summit Communiqué confirmed the contribution of IB to the G20 agenda through the G20 Leaders' Call on Inclusive Business¹¹, in

¹¹ <http://g20.org.tr/wp-content/uploads/2015/11/G20-Leaders-Call-on-Inclusive-Business.pdf>

which the G20 Leaders endorsed the G20 Inclusive Business Framework¹² and called for the establishment of the GPIB. The Leaders' Call also recognised IB's potential to contribute to the implementation of the SDGs.

Two commitments were made in 2015 to advance IB: first, to take forward the G20 Inclusive Business Framework by establishing the GPIB; and second, to further promote and develop the GPIB. Under the Chinese Presidency in January 2016, a gap analysis of existing portals and networks was conducted, which confirmed the need for GPIB's focus on supporting policy makers. As a result, the DWG approved the GPIB Action Plan as the mechanism for implementing these two existing commitments. The Action Plan sets out two main areas of action: 1) the Global Learning Initiative in IB Policy and 2) the IB Capacity Building Program. Progress on the Action Plan is on track in 2016.

G20 actions in the area of IB have the potential to contribute, directly or indirectly, to SDG 1 (end poverty in all its forms everywhere), SDG 8 (promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all), SDG 10 (reduce inequality within and among countries) and SDG 17 (global partnership).

In-Depth Assessment

Commitment 56 (on-track): Taking forward the G20 Inclusive Business Framework: Establish the GPIB, to be jointly managed by UNDP and the WBG, to take forward the Framework and coordinate with other relevant initiatives.

Commitment 57 (on-track): Promoting the development of the GPIB: Develop the GPIB and produce a report in 2016 on the progress of actions taken.

Implementation: These two commitments made on IB in the G20 Antalya Leaders' Summit reflect the understanding that IBs require enabling policies and that policy makers require support to better encourage inclusive business models, activities and social enterprise initiatives. The establishment of the G20 GPIB will serve to support policy makers to advance inclusive business, and as a bridge that connects policy makers and business leaders behind a mission that is both pro-poor and pro-business. The GPIB will develop a web site to enable virtual connections and learning. Furthermore, by identifying, analysing and addressing policy issues specific to IB, the GPIB has the potential to unlock widespread opportunities for IB to grow, replicate and expand. Moreover, the GPIB will foster

¹² <http://g20.org.tr/wp-content/uploads/2015/11/G20-Inclusive-Business-Framework.pdf>

partnerships between G20 members and non-members, enabling diverse policy makers to learn from each other and draw lessons from the experiences of and within different countries and sectors.

As agreed in the 2015 Antalya Development Commitments, the 2016 progress report on the GPIB will draw on the GPIB's expanded policy research and analysis; country case studies examining government support mechanisms for IB; input received from business leaders on IB policy issues; and knowledge gained through outreach, policy fora and workshops.

Progress on IB activities is on track. The GPIB was formally launched in April 2016. In accordance with the approved GPIB Action Plan, a range of preliminary activities are underway including:

Component 1: Global Learning Initiative on IB Policy: All activities from this component will provide the necessary inputs for finalising the Report for the G20 Leaders' Summit by July 2016. Activities include:

- *Government deep-dives:* Several G20 members volunteered to have detailed short case studies prepared. Non-G20 governments, including the Philippines and Colombia, also will be considered.
- *Crowdsourcing from business:* A detailed survey asking business for their views on policies that can support IB has been circulated, and its results were presented at the policy workshop in April 2016.
- *Official GPIB Launch and Policy Maker Workshop:* The official launch of the GPIB and presentation of the virtual portal [www.G20inclusivebusiness.org] took place during the half-day policy workshop, held back-to-back with the meeting of the DWG in early April 2016.
- *Policy research:* Both the WBG and UNDP have started the work of deepening the research around some of the policy instruments that were identified in the annexes of the G20 IB Framework. A discussion on selected instruments was part of the policy workshop in April 2016.

Component 2: IB Capacity Building Program. Activities include:

- *Virtual portal:* The portal is under design and was launched in April 2016.
- *Online courses:* Two training courses are being developed, one focused on what is IB and the other connecting IB to the SDGs. They were made available to policy makers via the portal in June 2016.
- *Presentations at events:* Both the WBG and UNDP have been making presentations of the G20 IB framework in different forums, including the 2nd Inclusive Business Forum for Asia in February 2016 organised by the ADB and the APEC High-Level Dialogue in 2015. The Philippines

introduced the G20 IB Framework to APEC members when it served as the APEC host economy in 2015 and will follow-up when Peru hosts APEC in 2016.

With the GPIB, the G20 is addressing a gap in existing inclusive business information portals and practitioner networks by focusing on support for policy makers. It is generating and sharing knowledge, as well as providing peer learning and training for better inclusive business environments. The DWG's focus on inclusive business, including the Leaders' Call and the G20 Inclusive Business Framework in 2015, has encouraged other organisations (such as APEC) to put more attention on inclusive business and adopt the G20's Framework. The good potential to keep the momentum going should be utilized. There is a need for the DWG to continue its efforts in awareness raising and its leadership on the topic in order to increase broad-based support for inclusive business among both G20 members and non-members.

Building on its Inclusive Business Framework and GPIB, the G20 is well placed to agree on approaches and policy instruments that foster ecosystems for inclusive business. The challenge is to address specific requirements of inclusive business in a more targeted way than general private sector development. This may include removing barriers and obstacles to becoming engaged in inclusive business, providing funding products at the right scale, and providing targeted support to developing inclusive (global) value chains.

Case Studies

Despite the short period since the Antalya Summit and the G20 Leaders' Call on Inclusive Business, the G20 endorsement of IB is encouraging stakeholders to take note and consider the potential of IB, especially as it relates to the implementation of the SDGs. The G20 IB Framework already has become a reference point and common ground for joint action among countries and stakeholders. Utilising the G20's agreed definition and categorisations of IB, stakeholders that are starting to reference the IB Framework among their membership include APEC, the World Business Council for Sustainable Development (WBCSD) and a number of development finance institutions and bilateral development organisations. A learning event for policy makers was held at the 2nd Inclusive Business Forum for Asia. The event was highly successful, enabling policy makers to learn more about the G20 IB Framework and the role of the GPIB. Policy makers engaged in an active and fruitful discussion on IB policies and on how GPIB could support them in their focus on IB.

In 2016, other IOs have decided to leverage the G20 initiative on inclusive business and designed specific activities. These include, for example, initiatives by UNDP in the framework of APEC and a joint initiative of the ADB and the government of China on agribusiness and rural job creation.

Photos from the G20-B2O Workshop on Inclusive Business held under the Turkish G20 Presidency in Ankara on 8 April 2015.



Photo from the G20 Global Platform on Inclusive Business (GPIB) Workshop held in Manila on 19 February 2016



2.7. Linkages between DWG Commitments and the SDGs

	G20 ACTION AREA	ALIGNMENT WITH 2030 AGENDA
1	Food security and nutrition	AP SDGs: 2, 8, 9, 10, 12 AP AAAA paras: 13, 108, 121 (→ AP includes agriculture + FSN)
2	Financial inclusion and remittances	AP SDGs: 1, 8, 10 AP AAAA paras: 39, 40
3	Domestic resource mobilisation	AP SDGs: 17 AP AAAA paras: 22, 23, 27-29
4	Infrastructure	AP SDGs: 1, 6, 7, 8, 9, 11, 12, 13 AP AAAA paras: 14, 47
5	Human resource development	AP SDGs: 4, 5, 8, 10 AP AAAA paras: 16, 37, 41 (→ AP includes employment + HRD)
6	Inclusive business	AP SDGs: 1, 8, 10, 17 AP AAAA paras: 15, 45

Building on its development agenda, the G20 is committed to use its convening power to contribute to the implementation of the 2030 Agenda for Sustainable Development, comprising the SDGs and the Addis Ababa Action Agenda. In providing this support, the G20 will focus on its strengths and where it can add value as an international forum for economic co-operation. This will require strengthening policy coherence on G20 work that contributes to sustainable development outcomes across all work streams.

The DWG's past and ongoing actions already contribute to a number of the areas covered by the 2030 Agenda for Sustainable Development, including the SDGs and AAAA. Mapping the G20 action priorities to the 17 SDGs reveals, so far, a wide breadth and scope of synergies. Several DWG actions contribute to the Means of Implementation of the 2030 Agenda particularly in the areas of domestic resource mobilisation, financial inclusion and remittances, and infrastructure investment.

At the same time, some SDGs are not covered by the current DWG actions. The DWG chooses its

priorities for actions based on its comparative advantage and added value. In some cases, this is because the commitments within relevant DWG actions have been considered as concluded or transferred to other work streams. This is the case, for instance, of social protection, private sector investment and jobs, trade and AfT. The DWG contributions in advancing the international agenda for those areas are documented in the previous comprehensive accountability report. In other cases, the relevant SDGs and the AAAA are directly or indirectly impacted by the actions of other G20 work streams, which can be limited to G20 members or have a specific focus on low income and other developing countries. This is the case, for instance, for the SDG on gender equality (the EWG “25 by 2025” target on women labour force participation is relevant for SDG 5.5 and 5.c), access to energy (Energy WG, SDG 6.1), inefficient fossil fuel subsidies (Energy WG, SDG 12.c), transparency and anti-corruption (ACWG, SDG 16.5). Lastly, some SDG targets have not been, so far, directly addressed in either the DWG or other G20 work streams (e.g. on water and sanitation, on health).

The G20 and LIDCs Framework adopted in Antalya offers an analysis of how the broad G20 agenda impacts sustainable development. The Action Plan on Agenda 2030 for Sustainable Development sets out a framework for linking G20 actions to the SDGs and AAAA to be monitored in the future.

2.8 Other DWG priorities

Five other areas originating from the Seoul and Los Cabos Summits are covered in this Report’s annex: trade, private investment and job creation, growth with resilience-social protection, knowledge-sharing and inclusive green growth. A brief update on these commitments is provided below.

Trade

The DWG agreed upon two commitments in the area of trade: the provision of duty free and quota free (DFQF) market access for least developed country products (commitment 59), in line with the 2010 WTO Hong Kong ministerial; and the provision of AfT beyond 2010 at levels that reflect the 2006-2008 average (commitment 60). In December 2013, the DWG agreed that no further monitoring of commitment 59 was required from the G20 because a comparable commitment is being monitored through the WTO. As for commitment 60, the DWG asked that the WTO and OECD report progress directly to the Sherpas on the basis of their AfT report (<http://www.oecd.org/trade/aft>). The IOs provided relevant briefs and will continue to update the Sherpas, via the G20 presidency, on G20 AfT levels going forward.

Private investment and job creation

The DWG agreed upon three commitments in the area of private investment and job creation: “Make recommendations to assist developing countries to attract and negotiate value-adding investment” (Commitment 61); “establish a G20 Challenge on Inclusive Business Innovation” (62); and “develop recommendations on how to engage the private sector to find innovative business solutions” (63). In December 2013, the DWG agreed that monitoring of these commitments was complete.

The Final Report by the Inter-Agency working group (UNCTAD, OECD, ILO, WBG) on the Private Investment and Job Creation pillar was delivered to the DWG in 2012. UNCTAD piloted the proposed indicators in six countries (Bangladesh, the Dominican Republic, Mongolia, Cambodia, Laos and Mozambique) and shared the results with DWG in 2013. As per the commitments on inclusive business, the G20 Challenge on Inclusive Business Innovation was launched and a policy note on the Business Environment for Inclusive Business Models was delivered to the DWG. After the selection of 15 winners at the Leaders’ Summit in Mexico, four regional G20 Inclusive Business Workshops were held between 2012 and 2013. A report on the implementation and lessons learned was provided as an input to the Leaders’ Summit in Russia.

Growth with resilience – Social protection

The DWG agreed upon two commitments in the area of social protection: “Support the implementation of nationally-designed social protection floors in developing countries, especially LICs” (Commitment 64) and “foster international policy coherence to assist LICs in implementing nationally-determined social protection floors, with IOs to develop policy options” (65). G20 Leaders received an implementation report on social protection floors in 2012 and reiterated the importance of the commitment. The Social Protection Knowledge Sharing Gateway and Social Protection Inter-Agency Cooperation Board (SPIAC-B) were successfully established as implementation mechanisms and IOs provided in 2013 the first report, led by the ILO, on policy options to implement effective and sustainable social protection floors in LICs. The DWG agreed in 2013 that these commitments were completed but requested that monitoring should be continued. IOs will report back on progress in 2017.

Knowledge-sharing

The G20 received recommendations on how to broaden knowledge sources and improve the

effectiveness of knowledge sharing. Several G20 KSPs have been launched on food security and nutrition, human resource development, and social protection, taking into account those recommendations. The DWG agreed in December 2013 that this commitment was complete and future monitoring of effectiveness would be incorporated in specific knowledge-sharing initiatives.

Inclusive Green Growth

The DWG agreed upon two commitments in the area of IGG: “Welcome the delivery of a non-prescriptive, voluntary policy toolkit of policy options for IGG and encourage efforts to promote its implementation (commitment 67) and “encourage further exploration of effective mechanisms to mobilise public and private funds for IGG investments in developing countries, including through the public-private Dialogue Platform on Inclusive Green Investment” (68). The DWG received and welcomed the toolkit developed by the AfDB, OECD, UN and WBG, and in 2013 updated the DWG on their efforts to mainstream IGG in their strategies and operations and to use the Green Growth Knowledge Platform to disseminate the toolkit. On green investment, the DWG received a stocktaking report in 2013, and GreenInvest, a global platform to encourage private sector investment in IGG, was officially launched at the DWG in Izmir in June 2015. Implementation of the platform will continue in 2016 and progress will be reported to the G20 in 2017.

Section 3. Outreach to non-G20 stakeholders and linkages to other G20 work streams

3.1.DWG Approach to Outreach

Since the first DWG meeting in 2010, outreach has been an important feature of the G20 development agenda. Invitees to DWG meetings include non-G20 developing countries in their capacity as representatives of regional and sub-regional organisations, countries involved in specific G20 actions or implementation of pilot projects, private sector representatives (e.g. B20) and civil society (e.g. C20, T20).

Under the DWG framework, outreach provides opportunities for developing countries and other stakeholders to discuss the G20 development agenda, identify links with national and regional development policies, and obtain views of developing countries on DWG policy issues. It enables developing countries to draw on G20 experience in implementing initiatives and on the expertise of IOs involved in the DWG in identifying policy solutions to development challenges.

Examples include a DWG workshop in 2014 on G20 contributions to the post-2015 agenda, which included, inter alia, the participation of representatives from small islands; a workshop in 2015 on HRD, skills and labour mobility for inclusive markets and growth that promoted knowledge sharing with developing countries; and the launch of the GPIB that helped to engage LICs and other stakeholders in the accountability process. In addition, a Caribbean Dialogue was conducted to exchange views on development.

In 2016, China invited the largest number of developing countries in the G20's history to participate in the G20 meetings as guest countries for the Hangzhou Summit. China used different occasions (including the UNGA High-Level Thematic Debate on Achieving Agenda 2030, UNESCAP, APEC, African Union (AU), etc.) to carry out a variety of informative outreach activities to seek suggestions and opinions and provide information about the G20's work and its progress.

3.2.Participating Non-G20 Countries

In addition to Spain, a permanently G20 invited country, and Singapore representing the Global

Governance Group (3G)¹³, the following countries have been invited to join DWG discussions since 2014.

Non-G20 Countries participating in 2014

- Mauritania (as 2014 AU chair)
- Myanmar (as 2014 ASEAN chair)
- Senegal (representing NEPAD)
- New Zealand

Non-G20 Countries participating in 2015

- Malaysia (as 2015 ASEAN chair)
- Zimbabwe (as 2015 AU chair)
- Senegal (representing NEPAD)
- Azerbaijan

Non-G20 Countries participating in 2016

- Chad (as AU chair)
- Egypt
- Kazakhstan
- Senegal (representing NEPAD)
- Laos (as 2016 ASEAN chair)
- Thailand (as G77/NY Chapter 2016 chair)
- Zimbabwe (as AU chair)

Case Study - Global Governance Group:

Since the establishment of the 3G in July 2009, both the 3G and G20 have maintained good and steady mutual engagement and outreach. G20 Presidencies have regularly invited 3G members to attend G20 meetings and summits. The various G20 Presidencies have also held regular briefings to the 3G on their key priorities as well as the outcomes of the G20 summits. In turn, as part of the 3G's efforts to promote a more effective, accountable and inclusive framework of global governance, Singapore, as convenor of the 3G, organises a 3G Ministerial Meeting each year during UNGA. The Ministerial Meeting, to which the President of the UNGA is also invited, provides an opportunity for 3G Ministers to engage in constructive dialogue with the past, present and future presidencies of the G20 on the current Presidency's key areas of focus and deliverables. There have been eight such ministerial meetings since the first meeting in New York in September 2009. In addition, to inject its perspective and as part of its contribution to the G20 process, the 3G also submits non-papers each year to the G20 Presidency. Past topics have included global governance, liveable cities, employment, food security, and sustainable development.

3.3.DWG Engagement with Commonwealth and La Francophonie Members

The Commonwealth-Francophonie-G20 Dialogue was established in 2010. The dialogue, which takes place through technical and political channels, is a vital forum for the majority of the world's poorest, smallest and most vulnerable countries, which do not participate formally in G20 discussions, to present their perspectives on key economic issues to G20 members. The dialogue emphasises shared

¹³ The 3G, an informal grouping of 30 small- and medium-sized countries, comprises the following members: Bahamas, Bahrain, Barbados, Botswana, Brunei Darussalam, Chile, Costa Rica, Finland, Guatemala, Jamaica, Kuwait, Liechtenstein, Luxembourg, Malaysia, Monaco, Montenegro, New Zealand, Panama, Peru, the Philippines, Qatar, Rwanda, San Marino, Senegal, Singapore, Slovenia, Switzerland, the United Arab Emirates, Uruguay and Vietnam.

policy priorities for the DWG, under each G20 Presidency, and Commonwealth and Organisation Internationale de la Francophonie (OIF) developing countries. The dialogue is supported by technical discussion papers, which relate to areas of the G20's development agenda.

Since the last Comprehensive Accountability Report, three further annual Commonwealth-Francophonie-G20 meetings have taken place: Washington, DC in April 2014, Washington, DC in April 2015 and New York in April 2016. Commonwealth and OIF developing countries, G20 members, including incumbent DWG chairs, and IOs participated in each meeting. The shared dialogue produced recommendations for international action, which take into account the most pressing development challenges faced by members of the Commonwealth and of the OIF.

Washington, DC, April 2014

Issues Discussed	Key Messages
Growth with Resilience	<p>G20 should:</p> <ul style="list-style-type: none"> • adopt appropriate monetary and fiscal policies to ensure job-rich growth over the long term; • support efforts to address such specific challenges of the poorest, smallest and most vulnerable countries as openness to global financial and trade markets, limited diversification, and vulnerability to natural disasters improve resilience through policies to prevent future financial crises, address climate change and avoid, where possible, natural and environmental disasters.
Private Investment and Job Creation	<p>G20 should:</p> <ul style="list-style-type: none"> • support research and action to investigate and implement policies that assist small informal firms improve productivity through innovation.
Domestic Resource Mobilisation	<p>G20 should:</p> <ul style="list-style-type: none"> • recognise the particular challenges that small states hosting international financial centres face in implementing tax transparency standards such as the need for adequate training and human resources;

	<ul style="list-style-type: none"> • adopt a more graduated approach to implementing standards for small states and developing countries; • commit to a more inclusive and consultative process with domestic institutions; • support differentiated measures and timelines for countries not posing a systemic risk.
Trade	<p>G20 should:</p> <ul style="list-style-type: none"> • address intraregional trade barriers; • overcome challenges posed by the proliferation of regional trade agreements; • improve trade facilitation measures; • strengthen trade-related infrastructure and policy support to develop trade capacity; • press for the removal of tariff and non-tariff trade barriers.

Washington, DC, April 2015

Issues Discussed	Key Messages
Financial Inclusion	<p>G20 should:</p> <ul style="list-style-type: none"> • engage with banks to dissuade them from de-risking; • promote awareness and improve communication of the February 2013 Financial Action Task Force (FATF) Guidance; • consider setting up a specialist pool of expertise to support countries with anti-money laundering (AML) and combating the financing of terrorism (CFT) regulation implementation and move away from a one-size-fits-all approach to national risk assessment; • review costs associated with AML/CFT regulation compliance; • improve the voice and participation of developing countries in developing international AML/CTF regulations; • address potential negative impacts on remittance flows and costs;

	<ul style="list-style-type: none"> • intensify efforts to reduce the cost of remittance transfers.
Growth with Resilience	<p>G20 should:</p> <ul style="list-style-type: none"> • provide international support and action for fiscal consolidation and reform at the domestic level to address debt in the highly indebted Caribbean region; • consider debt relief for highly indebted Caribbean countries; • consider vulnerability and resilience-building in developing policy responses; • set up a working group on options to address the debt challenge.
Trade	<p>G20 should:</p> <ul style="list-style-type: none"> • support developing countries to integrate into global value chains (GVCs) through the delivery of Aft and overcome challenges posed by the proliferation of regional trade agreements; • better target aid for trade to account for the unique challenges small states face.
Domestic Resource Mobilisation	<p>G20 should:</p> <ul style="list-style-type: none"> • address existing challenges related to international tax relief conventions and contracts with investors and existing charges and management fees; • strengthen audit capacities and legislative systems; • boost enforcement and information availability; • build staff capacity and co-operation on BEPS issues.

New York, April 2016

Issues Discussed	Key Messages
Implementation of the 2030 Agenda for Sustainable Development and Commonwealth and	<p>G20 should:</p> <ul style="list-style-type: none"> • align its development agenda with the universal 2030 agenda; • strengthen the dialogue between G20 and non-G20 member countries, including working closely with the Commonwealth and

Francophonie Perspectives	<p>the OIF;</p> <ul style="list-style-type: none"> • consider the role of the Commonwealth and La Francophonie as intermediaries in assisting member states better understand the G20, its development agenda, and the means through which developing country perspectives could be effectively conveyed in the G20.
Promoting coordination and policy coherence across the G20	<p>G20 should:</p> <ul style="list-style-type: none"> • promote greater policy coherence across the G20, ensuring that developing country perspectives are considered by G20 groups beyond the DWG where that work has the potential to impact countries beyond the G20; • mobilise domestic resources in developing countries through BEPS and more; • ensure that future discussions in the DWG are transmitted directly to other G20 working groups.
Inclusive Industrialisation in Africa and the Least Developed Countries (LDCs)	<p>G20 should:</p> <ul style="list-style-type: none"> • promote economic transformation in the global development agenda through industrialisation, recognising policies and supporting assistance and trade measures; • address the excessive trade costs of landlocked economies and island states; • provide adequate support for improved trade facilitation measures; • remove all protectionist measures to boost export-led industrialisation in LDCs.

3.3.1 Commonwealth and OIF contribution to the Accountability Process

To support the DWG's work on accountability, the Commonwealth and La Francophonie used a survey and follow up discussions to seek the views of their members on the G20's development agenda and the

effectiveness of its outreach. Findings were summarised in a paper to the DWG entitled *Commonwealth and La Francophonie Perspectives on the Accountability of the G20 and its Development Agenda*¹⁴. The Commonwealth and La Francophonie Secretariats also attended and participated in the April 2016 DWG meeting in Nanjing.

Key messages from this work included:

- Commonwealth and La Francophonie members welcomed the decision to align the G20's development agenda with the 2030 Agenda for Sustainable Development and to promote greater policy coherence across the G20 agenda.
- Whilst member states had a general understanding of the G20, awareness of the work of the G20's DWG was limited. This potentially impacted perceptions of the G20 as well as the effectiveness of engagement with developing countries.
- Building on and strengthening existing engagement platforms is necessary and, in the context of promoting policy coherence across the G20 agenda, so is ensuring that the voices of developing countries are heard in other work streams.
- Developing country members that had been engaged in previous year dialogues highly valued the opportunity to present their perspectives directly to the G20.
- Engagement was welcome, particularly in areas in which the G20 plays a role in influencing international standards and rules that affect developing countries.

3.4. Outreach Events and Policy Dialogues

In 2014, 2015 and 2016, the G20 Presidencies of Australia, Turkey and China approached engagement in comprehensive ways. These included engagement with G20 members, non-member outreach, and deeper consultations with members and non-members on specific aspects. The presidencies also communicated and consulted with the official G20 engagement groups.

3.4.1. Outreach Activities in 2014

In keeping with the 5th Anniversary Vision Statement adopted by G20 leaders in St Petersburg to “listen carefully to all institutions and countries that are not in the Group,” Australia conducted extensive outreach to non-members. This non-member outreach was valuable not only for canvassing

¹⁴ <http://assets.thecommonwealth.org/assetbank-commonwealth/action/viewAsset?id=27757>

views and concerns of non-members, but also for promoting understanding of the G20's agenda. Australia specifically sought events where the G20 could reach the most non-members. The Presidency emphasised engaging developing countries to make sure their concerns informed the G20's development work and the broader agenda.

Key outreach activities by the Australian G20 Presidency included:

- Australia appointed a G20 Special Representative from the Department of Foreign Affairs and Trade for non-member outreach. He travelled extensively to Africa (for consultations with the AU and the UN Economic Commission for Africa and for the IMF's Africa Rising conference), the Caribbean (Caribbean Community), the Gulf (Gulf Co-operation Council, Organisation of the Islamic Conference and the Islamic Development Bank) and the Pacific (the Pacific Islands Forum Secretariat and the Secretariat of the Pacific Community). The G20 Special Representative presented at the UN General Assembly and the UN Economic and Social Commission for Asia and the Pacific and met with several UN agencies in New York, the GGG and ASEAN.
- Australia continued the G20's annual dialogue with the Commonwealth and La Francophonie on the margins of the IMF-WBG Spring Meetings in Washington, DC.
- Australia organised technical discussions with G20 members and non-members on specific aspects of the 2014 agenda, including food security, infrastructure and tax. For example, following the Review of Opportunities for Economic Growth and Job Creation in relation to Food Security and Nutrition prepared by the OECD and the UN Food and Agriculture Organisation, Australia organised a consultation in Rome in July 2014 with LICs and other non-G20 representatives and groups. These consultations informed the framework to guide future G20 food security actions. Similarly, building on G20 analysis in 2013 on project preparation in Africa, LICs and MICs across Asia were surveyed to identify ways to strengthen project preparation to boost infrastructure investments. As a result, the G20 agreed to strengthen developing countries' capacity for identifying infrastructure priorities and for increasing transparency on the cost of quality project preparation and the private sector's role in infrastructure design, funding, delivery and long-term operations.
- The G20 hosted a forum in Hobart (May 2014) on how best to contribute to the post-2015 development agenda, led by the United Nations (UN). The forum, attended by G20 officials and

external partners, including representatives of Civil Society 20 (C20), Labour 20 (L20), T20 and Y20 as well as the Pacific Islands Forum, discussed economic growth, jobs and global resilience to development. The United Nations Development Programme (UNDP) defined the post-2015 process and outlined the G20's possible contribution to this work. The post-2015 development agenda was discussed also in August 2014 in Bangkok at the UN Economic and Social Commission for Asia and the Pacific High-level Consultation on the G20 Brisbane Summit: Perspectives from Asia-Pacific. These discussions fed into the work undertaken in 2015 and 2016 to align the G20's development agenda with the 2030 Agenda for Sustainable Development.

3.4.2. Outreach Activities in 2015

Outreach activities under Turkey's G20 Presidency in 2015 focused on high-level non-member outreach, including wide consultations relevant to platforms and priorities of the presidency. Turkey conducted a comprehensive communication strategy to convey its priorities, framed around three "Is" — Inclusiveness, Implementation, Investment. In line with its priority of inclusiveness, Turkey placed special emphasis on enhancing the G20's engagement and dialogue with non-G20 LIDCs. More broadly, Turkey carried out active and productive co-operation with all G20 engagement groups.

Key outreach activities by the Turkish G20 Presidency included:

- Prime Minister Ahmet Davutoğlu delivered a special address entitled "Turkey's Vision for the G20," outlining the priorities of Turkey's Presidency at the World Economic Forum's 45th Annual Meeting in Davos in January 2015.
- The Turkish Presidency hosted a joint G20–LIDCs Ministerial Working Dinner in Washington DC on 16 April 2015 on the margins of the G20 Finance Ministers and Central Bank Governors Meeting to advance the dialogue between the G20 and LIDCs.
- Turkey's G20 Sherpa Ambassador Ayşe Sinirlioğlu addressed the UN General Assembly in New York in April 2015, where she presented the priorities of the Turkish G20 Presidency with a specific focus on the global development agenda. Ambassador Sinirlioğlu also met with members of the 3G as well as with high-level officials of UN agencies to exchange views on the G20 agenda. The ambassador addressed the 71st session of the UNESCAP in May at a special event on "G20 Antalya Summit: Perspectives from Asia and the Pacific" and highlighted the relevance of the G20's work for LIDCs in the Asia-Pacific region.

- Turkey organised the inaugural Regional Dialogue between the G20 DWG and member countries of the Caribbean Community (CARICOM), held on 13 April 2015 on the margins of the IMF/WBG Spring Meetings in Washington, DC.
- The fifth Annual Dialogue between the G20 DWG and members of the Commonwealth and La Francophonie was held in Washington, DC on 14 April 2015. Participants agreed to continue deepening engagement and collaboration by actively facilitating dialogue and the sharing of information to highlight and address the needs of the smallest and most vulnerable countries.
- The Turkish G20 Presidency organized the “Inclusive Business” Workshop in Ankara on 8 April 2015, together with Business 20 (B20). Gathering representatives from government, business and academia, the workshop focused on the potential of inclusive business to contribute to poverty eradication.
- The G20, the Global Forum on Migration and Development (GFMD), and the Global Migration Group (GMG) held a joint event in June 2015 in Izmir to explore possible synergies between G20 development work and the GFMD process. Participants welcomed this initial meeting to discuss co-operation and dialogue between the G20 and the GFMD process.
- Side events were organised during the Third International Conference on Financing for Development (13-16 July 2015 in Addis Ababa). These side events included one entitled “Priorities of the Turkish G20 Presidency with Particular Focus on Development” hosted by the G20 Turkish Presidency together with Civil-20, Think-20 and the Network of Southern Think-Tanks (NeST) and one on inclusive business organised by the Turkish Presidency in collaboration with the Coalition for Dialogue on Africa (CoDA), the WBG, UNDP, Business-20 and Think-20. This latter event brought together business leaders, senior representatives of multilateral organisations and other high-level participants to highlight the role of inclusive business in contributing to sustainable development.
- Turkey and UNDP organised a high-level side event on the margins of the UN Sustainable Development Summit on 25 September 2015 in New York on “the G20’s contribution to implementing the SDGs.” The event explored the G20’s role in assisting developing countries achieve the SDGs by enhancing their inclusion in the global economy.
- Prime Minister Ahmet Davutoğlu delivered a video message at the Global Citizen Festival, which

was organised in parallel to the UN SDG Summit by the Global Poverty Project, a movement of 8 million “global citizens” supporting an end to extreme poverty by 2030. In his message, the Prime Minister called on G20 leaders to implement their commitments to increase employment for women and youth.

3.4.3. Outreach Activities in 2016

China’s Presidency is guided by the principle of openness, transparency and inclusiveness. China is keenly aware that for the G20 to be effective as a global forum for international economic coordination, it is essential for the group to listen to the views and suggestions from non-G20 members.

Key outreach activities by the Chinese G20 Presidency included:

- On January 21, Chinese Vice President Li Yuanchao gave a special address on the G20 at the World Economic Forum Annual Meeting, introducing the G20’s themes and priorities for this year with representatives from government, business and academia.
- On March, 24, Mr. Zhou Xiaochuan, Governor of the People’s Bank of China, Mr. Wangyi, China’s Foreign Minister, and Mr. Gao Hucheng, Minister of China’s Ministry of Commerce, attended the G20 Special Session of Boao Forum, and exchanged views on the theme: G20 in Transition, Global Vision, China Plan.
- Briefing at the UNGA High-Level Thematic Debate on achieving the SDGs and Outreach Dialogues with G77, LDCs, LLDCs, SIDs and 3G. On April 22, Mr. Li Baodong, China’s Vice Minister of Foreign Affairs and G20 Sherpa, attended the United Nations General Assembly (UNGA) High-Level Thematic Debate on Achieving the Sustainable Development Goals, and briefed UNGA on the preparatory progress of the G20 Hangzhou Summit. On the margins of the debate, the Chinese Presidency also held outreach dialogues with the Group of 77, the Commonwealth and La Francophonie, the LDCs, LLDCs, SIDs, and the 3G at the UN Headquarters in New York. Mr. Li Baodong introduced the theme, agenda and preparatory process of the Hangzhou Summit, and emphasised that for the first time, the issue of development is placed in a prominent position in the G20 global macro policy framework. And for the first time, a systematic action plan will be formulated on development co-operation to implement the 2030 Agenda for Sustainable Development. With the theme of “Towards an Innovative, Invigorated, Interconnected and Inclusive World Economy”, development is the top priority of the G20 agenda - throughout the

year. Under “Inclusive and Interconnected Development,” the G20 will discuss and try to formulate further co-operation on the important issues such as Implementation of the 2030 Agenda. The G20 will further align its work with the 2030 Agenda, and develop an action plan to guide the G20’s next steps in this regard. Moreover, development will be considered in a much broader way and incorporated into the G20’s various priorities. By enhancing the coordination and policy coherence between the DWG and other work streams, China is committed to working with other parties to promote development by encouraging innovation, improving global governance, promoting trade and investment, and supporting inclusive and interconnected development that will benefit developing countries and their people overall and provide global public goods at the same time. Participants highly commended China’s emphasis on development and welcomed the efforts to align the G20 development agenda with the UN 2030 Agenda for Sustainable Development and to strengthen the G20’s outreach with developing countries. They supported the discussions on the implementation of the 2030 Agenda, industrialisation in Africa and LDCs and other important issues, and hoped concrete actions can be taken to help the developing countries. Under China’s Presidency, the G20 increased the representation and voice of emerging markets and developing countries. They also warmly welcomed China’s openness, transparency and inclusiveness in its preparations for the G20 Summit by listening to the voice of developing countries, and expressed their willingness to fully support China’s work and looked forward to a fruitful Hangzhou Summit.

- On April 19, 2016, the Chinese presidency held a dialogue on the G20 Hangzhou Summit with representatives of African countries, introduced the theme, agenda items, designed deliverables and preparatory progress of the G20 Hangzhou Summit during the dialogue, and emphasised that the foundation of global economic growth cannot be solid without the sustainable development of developing countries, including African countries. The Chinese Presidency has made the development issue a priority of the Summit, and invited more developing countries including African countries to participate in the preparatory process. While giving development prominence in the global macro-policy framework, China is making great efforts in encouraging the G20 to play a leading role in implementing the 2030 Agenda for Sustainable Development. The Chinese Presidency has also worked on other members to pay more attention to and support industrialisation in Africa, as well as issues such as inclusive business, employment and food

security. The African representatives expressed their gratitude for the outreach dialogue and appreciation on the policy design and preparatory work of the Hangzhou Summit. They also indicated their strong confidence in the success of the Summit and the G20's leading role in effectively coping with global challenges faced by the world economy, spoke highly of the Summit's focus on development, and raised constructive suggestions and opinions on issues like the 2030 Agenda and African industrialisation.

- The Chinese Presidency took every opportunity to brief on the G20's progress with non-G20 members and listen to their suggestions on the process. On May 14, the Chinese Presidency gave a presentation on the G20 at the APEC Senior Officials Meeting lunch and delivered a briefing at the working lunch of the 72nd Session of UNESCAP on May 17.

3.5. Linkages to other G20 work streams and evolving role of the DWG

The DWG agenda does not cover all topics related to the G20's work on sustainable development. Many actions in other G20 work streams can impact on prospects for low-income and other developing countries – as highlighted in the G20 and LIDC Framework. The alignment of the work of the G20 to the 2030 Agenda for Sustainable Development will further reflect development across work streams.

China has placed alignment of the G20 agenda with the 2030 Agenda at the centre of its presidency. It has prioritised the need for the DWG and the G20 more broadly to contribute significantly to the UN-led process of the implementation of the 2030 Agenda and promote greater development co-operation with low-income and developing countries. Greater interaction and policy coherence across work streams will be necessary, to show and encourage how the G20 can contribute concretely to sustainable development and poverty eradication.

Discussions in 2016 on policy coherence and coordination have contributed to the development of the G20 Action Plan on the 2030 Agenda. Building on the approach of previous presidencies, China has promoted regular information exchanges between the DWG and other work streams. The presidency has proactively reached out to other groups (Agriculture, EWG, IIWG, GPFI, Finance track) to monitor progress on development-related actions, raise awareness on their respective agendas and identify linkages to the SDGs. The presidency also invited other work streams to consider how they can strengthen their contribution to sustainable development in the future.

These interactions between the DWG and other work streams are laying the ground for the future

implementation of the G20 Action Plan on the 2030 Agenda. Importantly, these actions have helped to identify opportunities for the design of future deliverables with the DWG.

The debate within the DWG on policy coherence highlighted the importance of further alignment of the G20 agenda with the sustainable development agenda. It also emphasised:

- the unique value and contribution of the DWG in bringing development issues into the G20;
- the need for a clear division of labour and definition of responsibilities among G20 work streams for the design and implementation of development deliverables to contribute to the UN-led process of implementation of the 2030 Agenda and UN-accountability without duplication of processes;
- that each group must be fully accountable for the actions it designs and the need for appropriate reporting mechanisms to track progress and ensure overall G20 accountability.

Members underscored that the abilities of the G20 to contribute to the implementation of the sustainable development agenda in G20 work streams should reinforce and should not result in the marginalisation of development issues.

The DWG will lead on its own development priority areas and act as a coordinating body and policy resource for sustainable development across the G20. It will continue to report directly to, and be strategically guided by, G20 Sherpas, to undertake the following functions:

Strengthening the role of the G20 in advancing global sustainable development over the long-run, supporting low income and developing countries to effectively implement the 2030 Agenda, as well as enable the provision of global public goods;

Supporting development cooperation, policy and financing actions including the Means of Implementation for better integration of low income and developing countries to a sustainable global economy, through discussion with the relevant work streams;

Supporting Sherpas to enhance policy coordination and coherence for sustainable development across the relevant G20 tracks and work streams, facilitating the implementation of the Action Plan and reporting on regular basis to G20 Sherpas;

Acting, in close coordination with the presidency's outreach activities and supported by the UN and relevant international organizations, as a forum for sustainable development dialogue between G20 members, low income and developing countries, development stakeholders, and the G20 engagement

groups, to ensure that emerging sustainable development issues and the views of low income and developing countries are taken into consideration;

Facilitating mutual learning and exchange of experiences and good practices among G20 members on their respective national actions for sustainable development.

Working closely with other G20 work streams in the Sherpa and Finance tracks, the DWG will assist in the delivery of 2030 Agenda related activities by facilitating two way exchanges of information, providing advice to other work streams on development-related issues and 2030 Agenda priorities, and helping to identify in each Presidency the division of labor between the DWG and other work streams with an aim to strengthen the integration of the 2030 Agenda in G20 work programmes and ensure that responsibility on the implementation and tracking progress of specific issues is clear.

Section 4. Lessons Learned and Way Forward

“The Accountability Report underlines the importance of continued monitoring and identifies areas for continued work and suggests opportunities to strengthen and streamline the G20 development agenda ... We commit to improve working practices for more effective outcomes by ... implementing a forward accountability process to improve monitoring and coordination, and ensure greater transparency of our work ...” (St. Petersburg Leaders Declaration, 5-6 September 2013)

Context

The second Comprehensive Accountability Report on G20 development commitments represents the continuity and advancement of the accountability process and the improvements in DWG approaches and mechanisms since 2013. The report identifies progress made in meeting a range of development challenges and in advancing the implementation of DWG commitments. While a number of commitments have not yet been fulfilled, important progress has been made on many fronts. The DWG looks forward to successfully implementing outstanding commitments and monitoring on-going ones, while developing the most appropriate mechanisms to do so. This section is based on the main outcomes of the accountability process and related exercises. It describes the achievements and best practices to date and introduces some elements for the way forward for future DWG implementation and accountability processes.

4.1. Achievements and Best Practices

The DWG has made good progress across its comprehensive development agenda. Lessons from the first accountability exercise show that a key factor for achieving commitments is their alignment with the G20's comparative advantage: its considerable convening and coordinating power to boost the impact of policy reforms.

Achievements over the past three years have involved (a) strengthening the accountability process and (b) enhancing coordination and policy coherence across the G20. The DWG has also made notable progress in integrating lessons learned from the 2013 accountability process to develop (c) new working methods for greater impact, namely: building political will and ownership of the G20 development agenda; furthering active co-operation amongst the G20 and IOs; supporting coordinated national action; and enhancing outreach and knowledge-sharing with non-members.

(a) Strengthening the accountability process

Since the 2013 Leaders' commitment to implement an accountability process and the St. Petersburg Development Outlook's mandate to integrate accountability into the DWG's future work, including by delivering a Comprehensive Accountability Report every three years, much progress has been made in the DWG accountability process.

In 2014, the DWG agreed on an Accountability Framework, which deepened the accountability process and drove it forward. The Framework includes the rationale and methodology for considering ongoing and new G20 development commitments, in line with the G20's comparative advantage and value-added. It also describes the accountability products and working arrangements to deliver them.

To make DWG actions (and their monitoring) more effective, the DWG also agreed on criteria to identify and frame new commitments and actions. Such commitments and actions must advance the DWG's objectives, be realistic and evidence-based, take into account cross-cutting issues, and be appropriately funded, where needed, on a voluntary basis.

Also, to increase transparency and strengthen accountability, Annual Progress Reports were delivered, which set the basis for the comprehensive updates. The annual progress report documents the status of existing commitments and captures new commitments, enabling a simple, systematic and regular review of commitments.

An Accountability Steering Committee (ASC) was established in December 2013 under the Australian Presidency to take the accountability work forward. The ASC consists of a few DWG members to support the presidency in implementing the G20 DWG Accountability Framework, lead work on delivering DWG accountability products, and recommend ways to improve or refine the accountability process. The ASC's format proved useful in delivering the DWG outcomes on accountability issues.

(b) Enhancing coordination and coherence across G20 work streams

The cross-cutting nature of development issues in the G20 agenda is evident. In 2013, G20 Leaders committed to improving working practices for more effective outcomes and to maximising impact for developing countries, by enhancing policy coordination across different work streams. Policy coherence and coordination were then added to the DWG meeting agendas. Greater efforts were deployed to promote information sharing, synergies and common approaches across DWG pillars and G20 work streams. For example:

Infrastructure: The 2013 St. Petersburg Development Outlook mandated enhanced policy coherence and coordination on long-term financing, including with the G20 Study Group on Financing for Investment, now known as the Investment and Infrastructure Working Group (IIWG). In 2014, the DWG examined the potential implications of the IIWG's work for low-income countries and strengthened coordination with the IIWG through mutual reporting. Both the DWG and the IIWG agreed on an approach to complete and share responsibilities on delivering existing G20 infrastructure commitments. The same approach was followed in 2015 while delivering joint infrastructure outcomes.

Food Security and Nutrition (FSN): In 2013, G20 Leaders recognised the importance of boosting agricultural productivity, investment and trade to strengthen the global food system to promote economic growth and job creation. In response, the Food Security and Nutrition Framework (FSN Framework) was developed in 2014. It provides a framework for the G20 to take a long-term, integrated and sustainable food systems approach that will guide future action on food security and nutrition. It builds on a FAO-OECD review that maps linkages between the DWG FSN agenda and other G20 areas of work (e.g. infrastructure, HRD), within and outside the DWG. It recognises that actions within and beyond the agricultural sector are needed to maximise future opportunities and reduce the risk of future crises. Specifically, the FSN Framework sets out three priorities for integrating food security and nutrition within the G20 core mandate and work streams. In 2015, the FSN Framework became the basis for the Implementation Plan of the G20 FSN Framework that aims to shape a medium-term, integrated and sustainable food systems approach that adds value to the G20's broader initiatives on food security and nutrition. It also identified further opportunities for integrating the DWG's work on food security and nutrition into other G20 work streams. Because of these achievements, an integrated Action Plan on Food Security and Sustainable Food Systems was delivered to G20 Leaders in 2015. All this work was driven by the DWG Steering Committee on Food Security and Nutrition in close consultations with G20 Agricultural Deputies, relying on the technical assistance and expertise of appropriate IOs, led by FAO with inputs from IFAD, ILO, IFPRI, OECD, WFP and the WBG.

Human Resource Development (HRD): In 2014, the DWG assessed links with the G20 Taskforce on Employment (now Employment Working Group) on quality apprenticeships and reviewed skills gaps that constrain infrastructure investments in low-income countries. In 2015, a Multi-Year Framework for Policy Coherence and Coordination on HRD between the DWG and the EWG was developed. This

framework reflects a willingness to work with international organisations to strengthen partnerships and enhance policy coherence between HRD and other G20 work streams. It identifies common areas of work on skills development and employment between the DWG and the EWG that are key priorities for both groups and suggests ways for working together on HRD in both G20 and low-income and developing countries during subsequent G20 Presidencies. Moreover, the DWG Action Plan on HRD was delivered in 2015 to guide further DWG work on HRD. The plan proposes further joint actions with EWG on skills and employment issues.

Financial Inclusion and Remittances: The GPMI coordinated work on relevant issues across the DWG and G20 Finance Ministers' agenda. New approaches were introduced to meet the target of reducing the global average cost of transferring remittances to 5%. In achieving this commitment, subsequent G20 Presidencies followed a linked and step-by-step approach. In 2014, this involved a Call to Action on Remittances, creating a shift towards national commitments, identifying country-specific objectives for a credible and lasting cost reduction. In 2015, this involved a High-Level Statement on Remittances and G20 National Remittance Plans to reduce costs further and drive sustainable, open remittance markets.

Domestic Resource Mobilisation (DRM): Since 2013, the DRM agenda has been closely aligned and coordinated with the Finance track. The DWG has played a key role in bringing a development lens to one of the core activities of G20 Leaders. The AEOI roadmap for developing countries was delivered in 2014. This roadmap proposed an approach to help developing countries transition to AEOI. In turn, the DWG prepared the G20's response to the AEOI roadmap for developing countries, offering concrete proposals for further actions. Similarly, a response was prepared for the OECD Report to the DWG on the impact of BEPS in low-income countries. The joint response outlines how the G20 supports effective DRM within developing economies by working through its DWG to ensure developing economies can participate fully and effectively in, and benefit from, the G20 international tax agenda. This included working through the Finance Track on implementing BEPS and AEOI reforms in developing economies. This collective G20 response led to new action on strengthening tax capacity in developing countries that was delivered in 2015 through the Call to Action for Strengthening Tax Capacity in Developing Countries.

G20 and Low-Income Developing Countries Framework (G20 LIDCs Framework): In 2015, the Turkish Presidency tasked the WBG with gathering inputs from relevant IOs to formulate the G20 and

LIDCs Framework to strengthen the G20's dialogue and engagement on development within the context of global efforts on the 2030 Agenda for Sustainable Development. The Framework groups key G20 work to address development challenges under three broad headings: Means of Implementation (tax, remittances and anti-corruption); Key Areas for Growth and Development (infrastructure, energy, and food security and nutrition); and Inclusion and Opportunity (global value chains, financial inclusion, human resources development and employment, and inclusive business). The Framework describes the G20 contribution made by different G20 work streams under the broad headings and proposed the way forward for implementing the 2030 Agenda by strengthening policies and coordinating actions in key development areas.

(c) New working methods for greater impact

Achievements to date show significant progress in improving accountability, implementation mechanisms, and policy co-operation and coherence among G20 work streams and new practices to deliver commitments and approaches to meet development challenges and enhance impact:

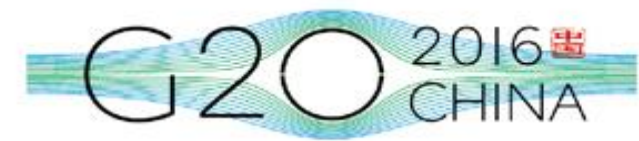
- Providing G20 leadership and political support for advancing important issues to further actions (2015 G20 Leaders' Call on Inclusive Business; 2015 G20 High-Level Statement on Remittances);
- Encouraging domestic and external policy coherence by G20 countries, acting individually or collectively (2015 G20 Remittances National Plans; 2015 Call to Action for Strengthening Tax Capacity in Developing Countries);
- Encouraging more effective and efficient co-operation between IOs to provide analytical support and coherent approaches (2014 Food Security and Nutrition Framework, 2015 Implementation Plan of the G20 Food Security and Nutrition Framework and 2015 Action Plan on Food Security and Sustainable Food Systems; OECD/WBG report on policy indicators for infrastructure; MDBs coordinated reports on Infrastructure issues, 2015 Inclusive Business Framework, 2015 G20 LIDCs Framework);
- Extending knowledge and practice to non-members, including through South-South and triangular co-operation (2015 G20 Knowledge Sharing Workshop on HRD, Skills and Labour Mobility for Inclusive Labour Markets and Growth; 2015 G20 Technical Platform on the Measurement and Reduction of Food Loss and Waste; 2016 G20 Global Platform on Inclusive Business).

4.2.Way Forward and Recommendations

G20 Leaders recognised 2015 as a crucial year for sustainable development and reiterated their commitment to inclusive and sustainable growth, including in low-income developing countries. The 2030 Agenda, including the SDGs and the Addis Ababa Action Agenda on Financing for Development, sets a transformative, universal and ambitious framework for global development. G20 Leaders committed to designing a plan to align its work further with the 2030 Agenda.

To fulfil this commitment, the Chinese Presidency in 2016 called for elaborating a G20 Action Plan on the 2030 Agenda for Sustainable Development. Building on an integrated approach to promoting strong, sustainable and balanced growth, , this Action Plan contributes to the UN-led efforts to implement the 2030 Agenda through collective and individual actions, furthering cooperation with low income and developing countries and enabling the provision of global public goods. The Action Plan outlines a renewed scope and principles, describes possible collective G20 actions, and highlights approaches for coherence, coordination and an updated accountability process without duplicating UN procedures.

Through its established Accountability Framework, the DWG will conduct an Annual Progress Report and a Comprehensive Accountability Report once every three years covering its working areas in the Action Plan, focusing on collective actions. Each relevant G20 working group and work stream will be responsible for actions it takes forward as well as tracking progress through relevant G20 accountability processes and mechanisms. Each relevant working group and work stream can contribute with inputs to the DWG accountability products by sharing the information with the DWG on progress made on relevant actions. The G20 will ensure that a coherent, streamlined, and credible accountability approach is in place to support reporting on the Action Plan. The G20 will focus on its comparative advantages and report on G20 collective actions, while supporting and strengthening the global partnership for sustainable development.



Annex:

Implementation of G20 Development Working Group (DWG) Commitments

Ratings:

Complete (no colour) = DWG agrees that the commitment is complete (to be removed from future reports)

Complete (ongoing monitoring) (no colour) = commitment is complete but ongoing monitoring required to evaluate longer term or systemic impacts

On track (**green**) = commitment is predominantly on track according to agreed timetable and outputs

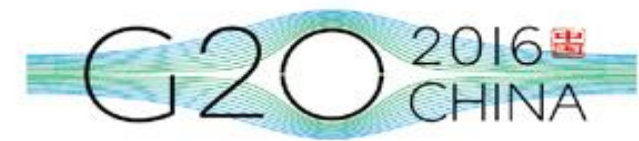
Mixed progress (**orange**) = behind timeline for completion but due to be completed soon

Stalled (**red**) = progress has stalled or work has been discontinued (to be removed from future reports)

Redirected (no colour) = commitment has been incorporated into another action or is to be handled by another G20 Work Stream

#	THEMATIC	PROGRESS	STATUS
	INFRASTRUCTURE		
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
1	2 (2010) ¹⁵ . Information needs and assessment: Identify infrastructure	In 2014, a significant body of work on infrastructure gaps, needs and funding requirements was undertaken by a number of international organisations (IOs)	Complete (2014)

¹⁵ Date refers to the year of the Presidency under which the commitment was adopted. Number corresponds to the order in which the commitment was reported on in the relevant Leaders' declaration, accountability or progress report (2010 Seoul Multi-Year Action Plan (MYAP); 2011 Leaders' Declaration; 2012 Leaders' Declaration; 2013 St. Petersburg Report; 2014 Brisbane Progress Report; 2015 Antalya Progress Report and Development Commitments).

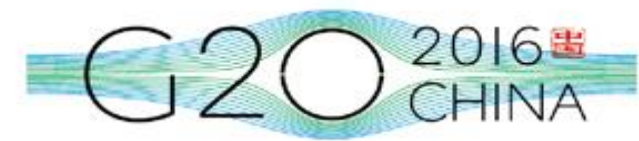


gaps, needs and funding requirements, with respect to regional and rural infrastructure, and opportunities to promote public-private and semi-public partnerships.

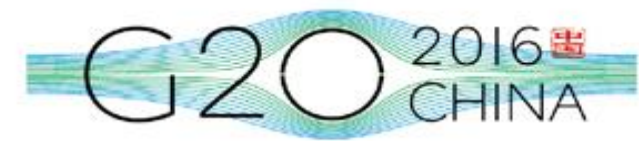
and reported formally to the G20 through the Infrastructure and Investment Working Group (IIWG). The DWG conducted further analysis of these reports. This commitment was also addressed through work on public-private and semi-public partnerships work in the Assessment of Project Preparation Facilities (PPFs) in Asia (see # 8 below).

IOs have continued to augment the significant body of work on infrastructure gaps. For example, the World Bank Group (WBG) is currently examining new approaches to measuring this gap in developing countries, with an aim to produce a new methodology to measure private sector leveraging more systematically. Since 2013, there has also been an increasing understanding of how gaps in infrastructure directly impact food security. As a result, considerable investments (approximately \$480 million) have been made by the World Food Programme (WFP) on infrastructure-related projects.

This commitment is addressed through work on Public Private Partnerships (PPPs) and PPFs. In 2015, the Inter-American Development Bank (IDB) reformed and revamped its Inter-American Investment Corporation (IIC) with a US\$2 billion capital increase to improve effectiveness and enhance the convening and coordinating role between the public and private sectors. Looking forward, the WBG is continuing to expand the use of credit enhancements to generate leverage through PPPs and capital market responses to infrastructure investment



		<p>needs, and to focus on the development of viable projects within the context of market structures, pricing and regulation that will encourage greater mobilization of commercial and institutional capital.</p> <p>In line with the DWG's 2014 Assessment of PPFs in Asia report, the Asian Development Bank's (ADB's) Asia Pacific Project Preparation Facility (AP3F) – launched in 2015 – offers capacity-related assistance in support of and in coordination with infrastructure project preparation activities to attract private sector participation. AP3F priorities are framed by an application process that includes guidance for climate resilience, sustainability, and regional connectivity.</p> <p>The DWG agreed in May 2014 that this action was complete.</p>	
2	4 (2010). Internal practices: Identify improvements in multilateral development banks' (MDBs) lending guidelines, internal policies and practices with a view to overcoming bottlenecks that constrain infrastructure lending, disbursements and the speed of project	<p>Since this 2010 commitment was agreed, there has been a significant body of reform work on Multilateral Development Bank (MDB) internal practices, which has been captured in update reports from the MDBs. Given that the DWG agreed in May 2014 that it would focus attention on project preparation and upstream support for improving the enabling environment for infrastructure, much of the responsibility for taking forward this commitment now sits with the IIWG, through its work on optimising the role of MDBs.</p>	Redirected to the Investment and Infrastructure Working Group in September 2014



implementation.”

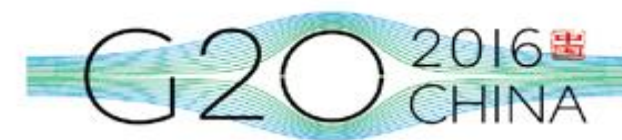
To help overcome bottlenecks that constrain the speed and efficiency of infrastructure lending, disbursement and implementation, MDBs have made concerted efforts to improve internal policies and practices. As of January 2016, the World Bank’s new Procurement Framework takes a risk-differentiated approach to enable fast tracking more projects. The IADB has been actively engaging with Credit Rating Agencies to ensure MDBs’ unique features -- portfolio concentration, callable capital and preferred creditor status – are taken into consideration.

Following the G20 call to optimize balance sheets to increase infrastructure lending, the WBG, IDB and AfDB have been engaged in the first Exposure Exchange Agreement (EEA) transaction, which helps to preserve operational capability even in times of additional credit stress so that lending levels will not be reduced as a response to potential downgrades.

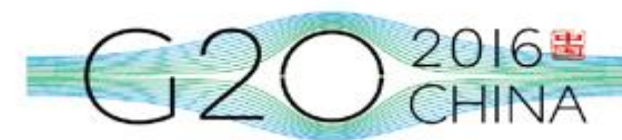
In terms of specific project preparation and upstream initiatives, ADB established the Asia Pacific Project Preparation Facility (AP3F), in 2014. This multi-donor trust fund provides technical support to ADB developing member countries that require assistance in preparing infrastructure projects that seek to attract private sector participation. AP3F can also provide assistance to help with reform of relevant policies and provide additional capacity support to governments. AP3F operations were launched in January 2016 with \$73 million

		<p>raised from three donors, Japan, Canada, and Australia, and the ADB.</p> <p>In September 2014 the DWG agreed to recommend that this commitment be taken forward by the IIWG.</p>	
3	<p>6 (2010). Improve the domestic infrastructure investment climate: work with LICs, assess and diagnose bottlenecks in LICs that hamper investment and assist LICs in developing action plans in the context of national development goals and strategies to:</p> <p>(a) remove bottlenecks in development, whole of life costing and planning for investments in infrastructure, operations and maintenance of existing ones and rehabilitation of old;</p> <p>(b) improve their resource mobilisation and increase fiscal</p>	<p>Analysis of IO reports completed for the IIWG and the body of work completed for the DWG has shown that the following issues are bottlenecks to increased investment: lack of capacity for upstream activities related to project preparation; lack of projects ready for finance; and particular risks associated with infrastructure investment in Low Income Countries (LICs). Other issues identified were included in a note to the IIWG with a recommendation that this be integrated into IIWG actions.</p> <p>Countries themselves need to create the domestic infrastructure investment climate. As such, there are limits to what is possible for the DWG to do in this area.</p> <ul style="list-style-type: none"> • For (a), next steps were incorporated into the 2014 infrastructure actions in the 2014 Brisbane Development Update. • For (b), this action was addressed directly in the DWG's domestic resource mobilisation work stream. • For (c), this action has been taken forward by the Energy Sustainability Working Group, including policy discussion on improving access to reliable and affordable energy, risks and opportunities for the G20. 	Complete (2014)

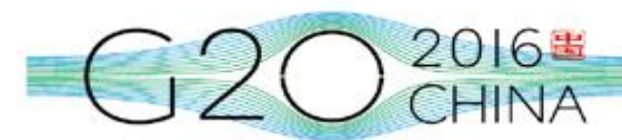
	space; and (c) increase energy access, including by supporting more sustainable paths.	In terms of energy, through its Energy Access Action Plan endorsed at the 2015 Antalya Summit, the G20 has committed to work to ensure access to affordable and reliable energy for all, recognising that the lack of modern and sustainable energy in LICs can hamper investment in infrastructure. To better understand and counteract this dynamic, the World Bank Group created the Readiness for Investments in Sustainable Energy (RISE), a suite of indicators that assess the legal and regulatory environment for investment in sustainable energy. RISE establishes a framework for better depicting the national enabling environment to attract investment into sustainable energy, which indirectly fuels improvements in the domestic infrastructure investment climate.	
4	8 (2010). <i>Special measures for regional integration</i> : identify a limited number of regional initiatives with an action plan to reduce bottlenecks and deliver concrete outcomes	<p>This action was intended to illustrate the bottlenecks and challenges in relation to exemplary regional projects (from the 2011 report of the High-Level Panel established under the French G20 Presidency). Many of the 11 identified projects have been significantly progressed by the relevant governments and MDBs.</p> <p>The DWG requested that MDBs report on lessons related to bottlenecks and challenges in preparing and developing 11 identified projects in 2015. In September 2015, the MBDs provided updates on the projects in the Infrastructure Action Plan 2012 Follow-up Report.</p>	On track



		These designated projects are long-term initiatives, meaning this is an ongoing multi-year commitment and MDBs will provide further updates.	
5	10 (2010). Transparency and sustainability: work with existing pilots, develop an initiative to improve transparency in procurement, construction and infrastructure funding.	<p>The Construction Industry Transparency Initiative (CoST) is an important response to this commitment. The WBG has also recently announced an initiative to Benchmark Public Procurement (BPP). This stems from work in the G20 Anti-Corruption Working Group (ACWG), and assesses the accessibility, accountability and transaction costs in public procurement systems around the world through information tools, comparative models of good practice and ways of measuring progress over time. Launched in 2013 at the request of the ACWG, the WBG's BPP initiative supports policies and reforms based on public procurement good practices. In 2014, the BPP was successfully piloted in 11 economies. It was expanded to 77 economies in 2015, and is in the process of reaching 189 economies in 2016, with a specific focus on road resurfacing infrastructure projects.</p> <p>Corruption risk in the construction sector has direct and consequential linkages to infrastructure transparency and sustainability. This issue has been raised in the G20 ACWG as part of the work on critical sectors, with the ACWG concluding that this sectoral risk is addressed in the push on procurement reform, one of the key deliverables of the ACWG in 2015.</p>	Complete (2014)



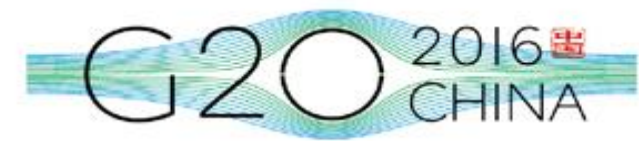
		Given that CoST and BPP are now available for members to support, the DWG agreed in May 2014 that this commitment was complete.	
6	11 (2010). <i>Transparency and sustainability</i> : assess how best to integrate environmental safeguards in an effective cost-efficient manner.	<p>In September 2014, the DWG welcomed the report from the Multilateral Financial Institutions Working Group on the Environment (MFIWGE) and the Good Practice Note on the Efficient and Cost Effective Integration of Environmental and Social Safeguards.</p> <p>Noting the update from the MFIWGE, the DWG recommended that MDBs who were not yet members of the MFIWGE join the group.</p> <p>The World Bank is carrying out one of the most extensive stakeholder consultations in the institution's history in order to finalize the review and update of its safeguard policies. This new Environmental and Social Standards Framework is envisaged to be finalised in 2016, at which point, this action will be complete.</p>	Mixed Progress
BRISBANE 2014 PROGRESS REPORT			
7	A (2013). Address long-term financing for infrastructure: Examine potential implications for low income countries (LICs) from work of the Investment and Infrastructure Working Group (IIWG)	<p>DWG analysis of the IIWG reports was conducted in 2014, and summarised and discussed at the DWG May 2014 meeting. The outcomes of this work were incorporated into a paper that was circulated to the IIWG.</p> <p>The DWG will continue to monitor the implications of future finance track work</p>	Complete (ongoing monitoring)



	and strengthen coordination with the IIWG.	for LICs. DWG infrastructure co-facilitators will take this forward with IIWG co-chairs, and with the support of future G20 presidencies.	
8	B (2013). Expand assessments of project preparations funds (PPFs): Assess the effectiveness of PPFs in regions in addition to Africa in promoting long-term investment financing for infrastructure, increase understanding of the obstacles to implementation, disseminate knowledge through a common platform, and consider the creation of a global network of regional PPFs.	<p>The DWG conducted an Assessment of the Effectiveness of PPFs in Asia and circulated this to the DWG in July 2014. The DWG response to the Assessment addresses the recommendations of this report and also seeks to address recommendations from the Assessment of PPFs for Africa, completed by the Infrastructure Consortium for Africa in 2012.</p> <p>There were a number of flow-on actions identified as a result of the PPF assessment. These next steps were incorporated into new infrastructure actions in the 2014 Brisbane Development Update.</p> <p>In November 2014 G20 Leaders agreed to the Global Infrastructure Initiative to lift quality public and private infrastructure investment including the establishment of a Global Infrastructure Hub (GIH) to address data gaps, lower barriers to investment, increase the availability of investment-ready projects and help match potential investors with projects and improve policy delivery.</p> <p>Greatly encouraged by a G20 call at Brisbane, the Global Infrastructure Facility (GIF) expands the assessments of project preparation facilities. The GIF is an open global platform that facilitates the collaboration among MDBs in their preparation and structuring of complex infrastructure PPPs. Operational since</p>	Complete (2014)

		<p>2015, the GIF aims to enable mobilization of private sector and institutional investor capital, with a target of 15 projects initiated during its three-year pilot by the end of FY2018.</p> <p>As part of efforts to broaden the access to PPFs and connect regional PPFs into a global network, the European Investment Bank (EIB) leads the EU PPP Project Preparation Facility for the Southern Neighbourhood, and has been a key partner in the Arab Financing Facility for Infrastructure Advisory Facility. Both support project preparation for PPP projects in the Middle East and North Africa (MENA) region.</p>	
ANTALYA 2015 PROGRESS REPORT			
9	<p>H (2014). <i>Strengthening The Upstream Environment For Infrastructure Project Preparation</i>. International organisations and developing countries are requested to establish voluntary policy indicators to identify the most essential reforms in the enabling environment for infrastructure investment. G20 members and MDBs are encouraged to</p>	<p>In 2015, the OECD worked with the WBG and other international organisations on the identification and compilation of a set of indicators on policies to enhance the enabling environment and mobilise greater investment in infrastructure. The proposed indicators constitute a voluntary policy framework which can help developing countries design reforms to enhance infrastructure investment. These indicators would also inform G20 efforts to support developing countries in addressing challenges with regard to upstream preparation of infrastructure projects.</p> <p>The 'Stock-Taking of Selected Policy Indicators on the Enabling Environment for</p>	<p>Complete monitoring) (ongoing</p>

	<p>provide capacity building support in response to reform priorities identified by governments.</p>	<p>Infrastructure Investment’ was released in September 2015. The Benchmarking PPP Procurement tool referenced in the stock-taking paper continues to be developed, with the WBG recently expanding a pilot of this tool to 80 countries.</p> <p>The DWG should monitor the proposed capacity building elements of this action and evaluate options to use the proposed framework.</p> <p>In terms of capacity building to strengthen the upstream environment, in 2015, the ADB provided a policy-based loan of \$300 million to strengthen the Philippine’s capacity to manage fiscal costs arising from PPPs, to expand and improve implementation, and to strengthen legal and regulatory frameworks. Another \$300 million is available to help develop capital markets for PPP projects.</p>	
10	<p>I (2014). <i>Maximising the Effectiveness Of Project Preparation Facilities to Leverage Greater Private Sector Investment</i>: MDB-based PPFs will collaboratively support governments to develop prioritised lists of infrastructure projects, building on existing cooperation and allotting</p>	<p>In 2015 the G20 requested MDB-based PPFs that are focused on PPPs for infrastructure to prepare two reports. The first is a report on the key elements of the MDBs’ current approach to country-specific sector diagnostics, as a first step in moving towards sector diagnostics that can be exchanged with other MDBs. The second is a report on current approaches to project prioritisation as a first step to moving towards government approved lists of prioritised projects.</p> <p>A Workshop on Quality Infrastructure Investment was held in Antalya in</p>	On track



sufficient time for approaches to be evaluated by the relevant institutions. MDB-based PPFs with a focus on PPPs for infrastructure are requested to report on the key elements of their current approach to country-specific sector diagnostic and approaches to project prioritization.

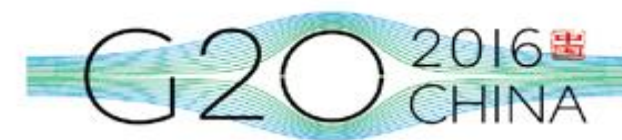
September 2015, focusing on key aspects of inclusive growth through infrastructure development. Over 50 delegates from governments, MDBs, IOs and research organizations attended the successful event, which focused on closing the global infrastructure gap in ways that promote inclusive, sustainable and resilient growth, and that address development challenges reflected in the SDGs.

The IDB coordinated the preparation of a paper entitled 'Partnering to Build a Better World: MDB's Common Approaches to Supporting Investments in Infrastructure', presented to the DWG in September 2015.

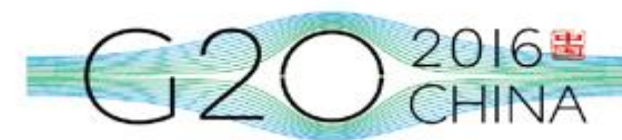
Separately, the World Bank Group has developed an Infrastructure Prioritization Toolkit, which is designed as an additional resource for governments, particularly those with emerging markets and developing economies, to assist with the planning and prioritization of infrastructure projects, i.e. the selection of projects on a systematic basis, reflecting full economic, financial, environmental and social costs and benefits. In September 2015 the World Bank Group presented to the DWG a Working Paper setting out a detailed description of the still-evolving Toolkit, which continues to be subject to World Bank Group internal review. To support G20 efforts to improve capacity in developing countries, the WBG continues to develop the Infrastructure Prioritization Toolkit, as part of its Unified Framework on Public Investment Management. The

		piloting phase began in 2016.	
11	J (2014). <i>Promoting Better Understanding of Risk and Return In Infrastructure Investment in LICs</i> : the DWG and the IIWG will initiate a dialogue on factors affecting risk perception in LICs, to better inform risk management and mitigation approaches and explore engagement between institutional investors and other potential stakeholders.	<p>In 2015, the World Bank Group and the OECD prepared a report which takes into account the 2012 report (Misperceptions of Risk and Return in Low Income Countries) and draws together information on the specific factors affecting risk perceptions in LICs and identifies practical approaches and initiatives utilized successfully by a range of organizations to mitigate risk, manage the information asymmetry, directly address risk in investing in infrastructure in LICs, and change incentives in MDBs to move to a more enabling culture.</p> <p>The OECD and World Bank Group presented the report on 'Risk and Return Characteristics of Infrastructure Investment in Low Income Countries' to the DWG in September 2015. This is the first step in completing this multi-year action. The DWG will carry forward this work in consultation with the IIWG, notably with a view to promoting dialogue with key stakeholders on better understanding of risk and return, addressing possible misperceptions and promoting greater access to and use of risk mitigation tools by developing countries where appropriate.</p> <p>In accordance with some of the recommendations and prospective next steps set out in the OECD-WBG paper, the WBG is continuing to develop tools to address the issue of risk management and risk perception, notably through the</p>	On track

		Benchmarking PPP Procurement tool, which is now being piloted in 80 countries. The OECD will continue to promote synergies between DWG and IIWG work in this area, notably by seeking to engage the G20 OECD task force on institutional investors and long term financing.	
G20 ANTALYA DEVELOPMENT COMMITMENTS			
12	2015 – <i>Cross-cutting infrastructure dialogue</i> : In consultation with the IIWG, promote a policy dialogue with LICs, MDBs, regional institutions, investors and relevant stakeholders on cross-cutting infrastructure issues requiring joint inputs from both groups.	<p>In the 2015 Antalya Development Roadmap, the DWG agreed to, in consultation with the IIWG, promote a policy dialogue with LICs, MDBs, regional institutions, investors and relevant stakeholders on cross-cutting infrastructure issues requiring joint inputs from both groups. The detailed agenda for the policy dialogue was to be developed in consultation with the IIWG, ensuring consistency with both the IIWG and DWG mandates. IOs were encouraged to submit proposals for possible deliverables, along with timeline and resource requirements. These proposals were intended to be discussed at the first DWG meeting in 2016.</p> <p>The Infrastructure Forum was held in April 2016 in Washington, DC. This joint initiative is designed to help bridge the infrastructure and capacity gap, particularly in Least Developed Countries (LDC), Land-locked Developing Countries (LLDCs), and Small island Developing States (SIDS) and African countries. Countries and development partners worked together to improve</p>	On track



		alignment and coordination among established and new infrastructure initiatives, multilateral and national development banks, UN agencies, national institutions, development partners and the private sector.	
FOOD SECURITY AND NUTRITION			
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
13	24 (2010). Ask the WBG to work with other relevant IOs to develop measures to improve information on national and regional food stocks and food production projections, provide nutrition intervention for the most vulnerable, and ensure access to humanitarian supplies.	<p>The Agricultural Market Information System (AMIS) and its Rapid Response Forum are now well established and engaged in proactive work to help improve market transparency in key commodity markets and open discussions about responses to price volatility. G20 leaders have agreed not to impose taxes on World Food Programme (WFP) humanitarian food supplies. The Regional Agency for Agriculture and Food has been established by the Economic Community of West African States (ECOWAS), with headquarters in Lomé, Togo, to manage the targeted regional food emergency humanitarian reserves system.</p> <p>Implementation will continue, led by the AMIS Chair and member countries, WFP and ECOWAS. The G20 Food Security and Nutrition Framework will guide new actions, commencing in 2015.</p>	Complete
14	25 (2010). Promote increased procurement from smallholder	In response to discussions at the May 2014 DWG meeting, smallholder issues were incorporated as a cross-cutting theme in the Food Security Review and	On track



	producers and strengthen their access to markets in line with domestic and regional strategies.	<p>G20 Food Security and Nutrition Framework and are a particular focus for actions under the Implementation Plan aimed at increasing investment and reducing food loss and waste.</p> <p>Actions in support of smallholders were determined and monitored in the context of the three priority objectives of the G20 Food Security and Nutrition Framework. The Implementation Plan also emphasizes promoting responsible investment generally as well as infrastructure improvements, low cost technologies and capacity building to reduce post-harvest food losses and facilitate smallholder access to markets.</p>	
15	26 (2010). Encourage all countries and companies to uphold the Principles of Responsible Agricultural Investment. Request relevant IOs to develop options for promoting responsible investment in agriculture.	<p>Increasing responsible investment in regional and global food value chains was one of three priorities identified in the G20 Food Security Review. Principles for responsible investment in agriculture and food systems were discussed (with a proposal for adoption) at the Committee on World Food Security's (CFS) 2014 meeting. Following adoption of the principles at the CFS, the focus of this G20 action switched to implementation issues.</p> <p>The G20 Food Security and Nutrition Framework is guiding actions as of 2015.</p>	Complete
16	28 (2010). Pledge to mitigate adverse effects of excessive price volatility on	The Platform for Agricultural Risk Management (PARM- www.p4arm.org) is a G20 Initiative officially launched in December 2013, in strategic partnership with	Complete

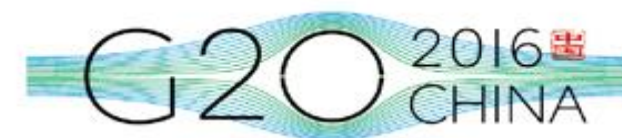
<p>the most vulnerable through the development of appropriate risk-management instruments.</p>	<p>the New Partnership for African Development (NEPAD), with an initial focus on eight African countries. Its Secretariat is hosted by the International Fund for Agricultural Development (IFAD).</p> <p>At the national level, PARM has produced three¹⁶ in-depth risk assessment studies in collaboration with local research centres, and will finalize three¹⁷ more in 2016. It is also engaged in policy dialogue in eight countries and will publish three¹⁸ feasibility studies of specific Agricultural Risk Management tools to be integrated in national policies by the end of 2016, in close collaboration with the respective governments and NEPAD. At the global level, PARM is producing cross country evidence on Warehouse Receipt Systems (2015) and on Information Systems for Risk Management (2016). In addition to knowledge creation, PARM is involved in capacity building, both at national and global level including trainings on risk assessment and management and the development of an e-learning course.</p> <p>PARM aims to complete the in-depth risk assessment and feasibility studies in its eight partner countries by the end of 2018, while continuing to work at the</p>	
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¹⁶ Uganda, Níger, Ethiopia

¹⁷ Cabo Verde, Senegal, Cameroon

¹⁸ Uganda, Níger, Ethiopia

		<p>global level. PARM is looking for opportunities to work in other continents, in particular in Asia, where countries are proactively looking for agricultural risk management strategies, and is planning to report to the G20 in 2017 with a package of policy lessons at an ad-hoc forum, in line with the Implementation Plan of the G20 Food Security and Nutrition Framework. Implementation will continue under the G20 Food Security and Nutrition Framework, which is guiding actions as of 2015.</p>	
17	<p>29 (2010). Confirm commitment to scaling-up nutrition through a combination of direct nutrition interventions and incorporation of nutrition into all relevant policies.</p>	<p>This commitment was confirmed when nutrition was identified as a cross-cutting theme in the FSN Framework and carried over into the agreed Implementation Plan. It was reinforced through broad support for the Rome Declaration on Nutrition, adopted by the Second International Conference on Nutrition in November 2014. Further, in 2005, the Global Forum on Nutrition-Sensitive Social Protection Programs was held in Moscow.</p> <p>The DWG provided expert support to the initiative on expanding the Secure Nutrition Knowledge Platform to support a broad approach in ensuring food security and nutrition, especially among vulnerable populations, and integrating nutrition-sensitive social protection policies and programs into social safety nets.</p> <p>Although more could be done on direct nutrition interventions, the nutrition</p>	On track



		cross-cutting theme has been carried over into the agreed Implementation Plan in relation to policy interventions. The outcome of the second International Conference on Nutrition has also been supported by the G20 Agriculture Ministers in their May 2015 Communiqué.	
BRISBANE 2014 PROGRESS REPORT			
18	C (2013). Promoting food security, nutrition, economic growth and jobs: By March 2014, review critical opportunities for economic growth and job creation in connection with food security and nutrition focusing on LICs. This review will build on all relevant G20 work to date and incorporate inputs from the Social Protection Interagency Cooperation Board.	In September 2014, the DWG welcomed the Food Security Review, prepared by the Food and Agriculture Organization and OECD. In response to the Review, the DWG agreed on a G20 Food Security and Nutrition Framework at its September 2014 meeting, which was submitted to Sherpas for endorsement.	Complete (2013)
ANTALYA 2015 PROGRESS REPORT			
19	O (2014) <i>Determine new actions for 2015 in accordance with the G20 Food Security and Nutrition Framework.</i> DWG agreed to this in the	The Implementation Plan of the G20 Food Security and Nutrition Framework was agreed with following top priority actions: (i) support to operationalization of the <i>Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National</i>	Complete (2014)

	Implementation Plan.	<p><i>Food Security</i> (VGGT) and the <i>CFS Principles for Responsible Investment in Agriculture and Food Systems</i> (CFS-RAI);</p> <p>(ii) support to human resource development especially for rural women and rural youth, through G20-Low Income Developing Countries (LIDCs) knowledge-sharing forums on vocational training and food security and nutrition safety nets;</p> <p>(iii) promoting reductions of food losses and waste in G20 and LIDCs through creation of knowledge-sharing platform.</p> <p>The Implementation Plan was agreed in 2015 and some priority actions, notably the Food Loss and Waste Technical Platform, are already in progress.</p>	
G20 ANTALYA DEVELOPMENT COMMITMENTS			
20	<p>2015 – <i>Promoting responsible investment in agriculture and food systems, improving market transparency, increasing incomes and quality jobs, and fostering sustainable and productive growth, paying particular attention to the needs of smallholder and family farmers, rural women and youth:</i></p> <p>(a) Uphold the VGGT and CFS-RAI and</p>	<p>The G20 Agriculture Ministers Communiqué, adopted at the Istanbul Meeting in May 2015, recognised the importance of promoting the implementation of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the context of National Food Security (VGGT) and the Principles for Responsible Investment in Agriculture and Food Systems endorsed by the CFS in 2012 and 2014.</p> <p>In the Implementation Plan of the G20 Food Security and Nutrition Framework, G20 members decided to undertake actions on a voluntary basis, to support the operationalization of the VGGT and CFS-RAI and to continue to support the Global Agriculture and Food Security Program (GAFSP)</p>	On track

	promote their application, on a voluntary basis, to investment originating in G20 members and support the GAFSP.		
21	<p>2015 – <i>Promoting responsible investment in agriculture and food systems, improving market transparency, increasing incomes and quality jobs, and fostering sustainable and productive growth, paying particular attention to the needs of smallholder and family farmers, rural women and youth:</i></p> <p>(b) Support human resource development, and particularly economic empowerment of rural women and rural youth, through G20-LIDCs knowledge-sharing forums on enhancing vocational training and promoting food security and nutrition</p>	<p>In the Implementation Plan of the G20 Food Security and Nutrition Framework, G20 members decided to</p> <ul style="list-style-type: none"> - Support UN-led interventions such as the Inter-agency Network on Youth Development (IANYD) and its UN System Wide Action Plan on Youth; - Request that a virtual information platform or a G20-LIDCs conference share successful experiences for skills anticipation and matching, apprenticeship and work-linked training pathways for young farmers and rural women; - Establish a knowledge-sharing G20-LIDCs forum aimed at exchanging country experiences and enhancing capacity in LIDCs in developing food security and nutrition safety nets, including efficient and market-based food recovery and redistribution systems, in line with the overall need to improve sustainability of food systems. - Support the Social Protection Inter-Agency Cooperation Board, including through the exchange of country experiences and capacity building in LIDCs through the new knowledge sharing web gateway. 	On track

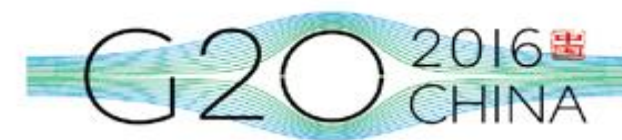
	safety nets.	<ul style="list-style-type: none"> - Support the Secure Nutrition Knowledge Platform, in order to disseminate best examples of the most effective nutrition sensitive social protection programs. - Consult with the Employment Working Group (EWG) to consider the above issues in their national employment plans. 	
22	<p><i>2015 – Promoting responsible investment in agriculture and food systems, improving market transparency, increasing incomes and quality jobs, and fostering sustainable and productive growth, paying particular attention to the needs of smallholder and family farmers, rural women and youth:</i></p> <p>(c) Improving the investment climate in LIDCs agriculture by supporting the</p>	<p>The Platform for Agricultural Risk Management (PARM- www.p4arm.org) is a G20 Initiative officially launched in December 2013, in strategic partnership with the New Partnership for African Development (NEPAD), with an initial focus on eight African countries. Its Secretariat is hosted by the International Fund for Agricultural Development (IFAD).</p> <p>At the national level, PARM has produced three¹⁹ in-depth risk assessment studies in collaboration with local research centres, and will finalize three²⁰ more in 2016. It is also engaged in policy dialogue in eight countries and will publish three²¹ feasibility studies of specific Agricultural Risk Management tools to be integrated in national policies by the end of 2016, in close collaboration with the respective governments and NEPAD. At the global level, PARM is</p>	On track

¹⁹ Uganda, Níger, Ethiopia

²⁰ Cabo Verde, Senegal, Cameroon

²¹ Uganda, Níger, Ethiopia

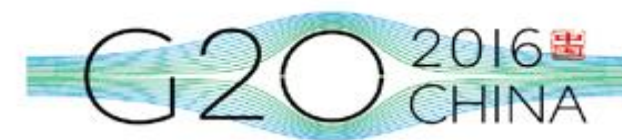
	Platform for Agriculture Risk Management.	<p>producing cross country evidence on Warehouse Receipt Systems (2015) and on Information Systems for Risk Management (2016). In addition to knowledge creation, PARM is involved in capacity building, both at national and global level including trainings on risk assessment and management and the development of an e-learning course.</p> <p>PARM aims to complete the in-depth risk assessment and feasibility studies in its eight partner countries by the end of 2018, while continuing to work at the global level. PARM is looking for opportunities to work in other continents, in particular in Asia, where countries are proactively looking for agricultural risk management strategies, and is planning to report to the G20 in 2017 with a package of policy lessons at an ad-hoc forum, in line with the Implementation Plan of the G20 Food Security and Nutrition Framework.</p> <p>As per the Implementation Plan, PARM is committed to reporting back to the G20 in 2017 regarding policy-related lessons on policy formulation and investment strategies that reduce or help manage risks related to investment by smallholders (women and men) and by agri-food SMEs.</p>	
23	2015 – <i>Reducing food loss and waste globally</i> : Promoting reductions of food	The G20 Technical Platform on the Measurement and Reduction of Food Losses and Waste was initiated in December 2015 by FAO and IFPRI. The Technical	On track



	losses and waste in G20 and LIDCs. Establish a G20 technical platform, building on existing platforms and relevant to both G20 members and Low Income and Developing Countries, for sharing information and experiences in measuring and reducing food loss and waste, and ensure its effective operationalization by the relevant international organizations as soon as possible.	Platform facilitates information-sharing and in-depth discussions between international organizations and countries, including G20 members and non-members, in particular low income countries. It builds on, and complements, existing initiatives such as the FAO Global Initiative on FLW, the private sector “SAVE FOOD” programme, the Community of Practice on Food Loss Reduction, the Food Loss and Waste Protocol and Standard, and the International Food Policy and Research Institute’s (IFPRI) Policies, Institutions and Markets (PIM) Consultative Group for the International Agricultural Research (CGIAR) Research Program (which includes an initiative on FLW under the Value Chain Flagship).	
HUMAN RESOURCE DEVELOPMENT			
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
24	30 (2010). <i>Create internationally comparable skills indicators:</i> assist LICs to better match training to employers’ needs and future labour market opportunities in developing countries.	<p>A report on internationally comparable skills indicators was completed by December 2014 by the OECD, with inputs from the ILO, UNESCO and the World Bank.</p> <p>The DWG and G20 Taskforce on Employment have been working closely with IOs to ensure coherence on skills-related deliverables.</p> <p>The OECD has established the World Indicators for Skills and Employment (WISE). The database was presented to the first DWG meeting in 2015.</p>	Complete

		The WISE dataset was formally launched at the G20-OECD-ILO Knowledge Sharing Workshop on Skills for Labour Mobility on October 7-8, 2015 at the OECD in Paris.	
25	32 (2010). <i>Knowledge sharing platform: skills for employment.</i>	<p>The Global Knowledge Sharing Platform (KSP) was launched in three languages in 2013. The final report was presented at the DWG meeting in Istanbul in February 2015.</p> <p>The ILO KSP continues to be enhanced and updated. Funding to support further development (Korea) is available in 2016.</p>	On track
BRISBANE 2014 PROGRESS REPORT			
26	D (2013). <i>Enhancing national capacities on skills to meet labour market needs: work with relevant IOs to assist interested developing countries to assess skills development needs and build national capacity on quality training for all stakeholders.</i>	The ILO and OECD developed a survey to learn what methods countries use to anticipate skills needs. The findings of the survey were presented in early 2015 and informed the development of new tools. The Korea-ILO project on National Capacity for Skills for Employment and Productivity in LICs was agreed with the Ministry of Foreign Affairs in mid-2014. The Korean-funded project in Nepal and Mozambique was launched in 2015. While the launch of the Nepal component has gone smoothly, some delays have occurred in Mozambique due to internal	Mixed progress

		<p>difficulties.</p> <p>The ILO and Skolkovo (Moscow School of Management) piloted a new forecasting tool to anticipate skills needs for technological sectors and the distance training models for technical and vocational education and training (TVET) managers. The forecasting tool was piloted in two sectors in Armenia and in one sector in Vietnam.</p> <p>The Russia-ILO project was also piloted in Armenia, Kyrgyzstan, Jordan, Tajikistan and Vietnam, and was extended to mid-2016. The management of TVET institutions simulator tool and skill technology foresight tool was tested in Vietnam and Armenia.</p>	
27	<p>E (2013). <i>Developing regional and international cooperation for training</i>: explore ways to develop south-south and triangular cooperation programs involving G20 members, focused on provision of training and knowledge-sharing to developing country nationals.</p>	<p>UNESCO and the ILO have worked to promote South-South knowledge sharing, and to build case studies on inter-ministerial cooperation and institutional frameworks in developing countries. Work has continued on the development of a new distance learning tool for TVET managers – which was successfully adopted and piloted in Vietnam and Armenia.</p> <p>Regional and global knowledge-sharing workshops and promotion of the Global Knowledge Sharing Platform (KSP) were accelerated through partnerships with G20 countries, in particular Russia and Korea. Case studies continued through</p>	Mixed progress



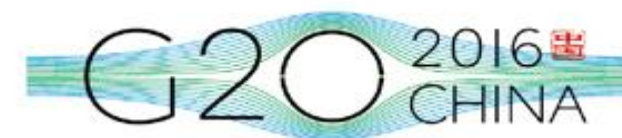
		<p>2014 and a joint UNESCO-ILO report was used in respective training courses for policy makers.</p> <p>A G20-OECD Workshop on Quality Apprenticeships was held in Antalya in February 2015. A knowledge sharing workshop on Skills for Labour Mobility, sponsored by Korea in collaboration with the OECD and ILO, was held on October 7-8, 2015 in Paris.</p> <p>UNESCO and the ILO are preparing a background paper on inter-ministerial cooperation on skills and illustrative case studies. The background paper was completed at the end of 2015. The case studies should be available at the end of 2016.</p>	
ANTALYA 2015 PROGRESS REPORT			
28	P (2014). <i>Enhance Policy coherence between the DWG's Human Resource Development (HRD) pillar and the work of the Employment Working Group (EWG).</i>	A Multi-Year Framework for policy coherence on human resource development was prepared by the co-facilitators with OECD and ILO and adopted by the DWG and EWG in 2015. The DWG adopted a HRD Action Plan and the 2015 Antalya Development Roadmap agreed that the HRD Action Plan will serve as reference to inform the future work of the DWG, on the basis of the prioritisation of the specific outcomes by future Presidencies.	Complete
G20 ANTALYA DEVELOPMENT COMMITMENTS			
29	2015 – <i>Strengthening G20 coherence</i>	The DWG HRD Action Plan was circulated for the DWG meeting in April 2016	On track



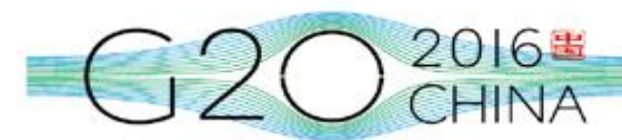
	on HRD: Carry out further work in 2016 to improve policy coherence on HRD, specifically between the DWG and the Employment Working Group.	based on the accepted Multi-Year Framework and the outcomes of the OECD and ILO workshop on Skills for Labor Mobility held in October 2015.	
FINANCIAL INCLUSION AND REMITTANCES			
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
30	36 (2010). Implement the G20 Financial Inclusion Action Plan (FIAP).	The original Financial Inclusion Action Plan (FIAP) was endorsed by leaders at the Seoul Summit in 2010. After three full years of implementation, the FIAP was updated in 2014 to: review the Global Partnership for Financial Inclusion (GPFI) progress in implementing the original FIAP; revise some actions considered to be still ongoing; adopt new actions; and set out how the GPFI will track and monitor progress against these actions in future. In September 2014 the DWG agreed that this commitment (and commitment 37) was complete with the commencement of the 2014 FIAP.	Complete (2014)
31	37 (2010). Commit to pursuing efforts on the 2012 GPFI report's recommendations.	Efforts on the GPFI report's recommendations were incorporated into the FIAP. In December 2013 the DWG agreed that this commitment would be incorporated into commitment 36. In September 2014, the DWG agreed that this commitment was complete with the commencement of the 2014 FIAP.	Complete (2014)



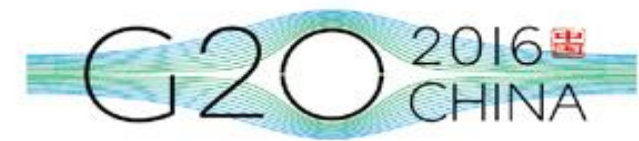
32	38 (2010). Deliver further tools to promote financial education.	In 2013 the GPFI established a Financial Consumer Protection and Financial Literacy Sub-Group to take forward work on financial education. The subgroup participated in preparing: OECD/International Network for Financial Education guidance on addressing women and girls' needs for financial education and awareness; a progress report on tools to measure financial literacy and evaluate financial education programs developed by the OECD and the World Bank and four related sets of tools. In December 2013 the DWG agreed that this commitment had been completed with delivery of these reports.	Complete (2013)
33	39 (2010). Identify barriers women and youth may face in gaining access to financial services and financial education.	In September 2013, G20 leaders endorsed a series of reports by the OECD and the World Bank on financial inclusion for women and girls, including a World Bank Progress Report on Women and Finance and OECD Policy Guidance on Addressing Women's and Girls' Needs for Financial Awareness and Education. In December 2013 the DWG agreed that this commitment had been completed with delivery of these reports.	Complete (2013)
34	40 (2010). Launch the SME Finance Compact.	The GPFI launched the Small and Medium Enterprises (SME) Finance Compact in 2012 to promote innovative SME finance models that spur economic growth and create jobs. The implementation of the SME Finance Compact is being taken forward by the Alliance for Financial Inclusion SME Finance Working Group and activities under the SME Finance Initiative and the Financial	Complete (2013)



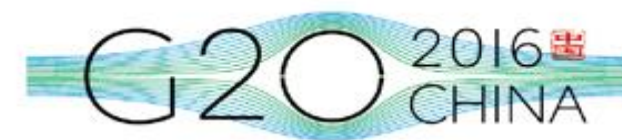
		Inclusion Support Framework (FISF). In December 2013 the DWG agreed that this commitment had been completed. A SME Finance Compact Workshop was hosted by Turkey in 2015.	
35	41 (2010). Implement the G20 Financial Inclusion Peer Learning Program.	The G20 Financial Inclusion Peer Learning Program was launched by Queen Maxima of the Netherlands in June 2012. In December 2013 the DWG agreed that this commitment had been completed with delivery of relevant reports in 2013.	Complete (2013)
36	58 (2010). Work to reduce the average cost of transferring remittances from ten per cent to five per cent by 2014.	At the Brisbane Summit in November 2014, Leaders endorsed a G20 Plan to Facilitate Remittance Flows and recommitted to the goal of reducing remittance transfer costs to 5 per cent. Work to take forward this commitment has been incorporated into the updated financial inclusion and remittances commitment (Commitment 38) adopted in 2014.	Redirected to Commitment 38
BRISBANE 2014 PROGRESS REPORT			
37	F (2013). Facilitate provision and update of financial services: In coordination with the GPFI, explore in 2014 options to strengthen financial inclusion work in developing countries and targeted actions to: harness	In December 2013, the DWG agreed that the technical work on remittances would be taken forward by the GPFI. In 2014, the GPFI updated and endorsed the 2014 Financial Inclusion Action Plan (FIAP), which provides a framework for the GPFI to progress the G20's work on financial inclusion and remittances over the next five years. The updated FIAP incorporates G20 commitments from 2013, including actions to reduce remittance costs and harness emerging	Complete (2014)



	emerging mechanisms such as electronic payments and mobile technology to improve access; and increase uptake by increasing incentives, financial literacy, education and consumer protection for the poor, particularly vulnerable groups.	technology to improve financial access.	
38	G (2013). <i>Accelerate innovative approaches to reduce remittance costs:</i> in 2014, consider results-based mechanisms to reduce the cost of transferring remittances to developing countries.	<p>The GPFI leads the G20's collective efforts on remittances to identify causes and solutions, as appropriate, to the money transfer operator bank account closure issue, and to leverage technology and innovative business models to continue developing payment systems.</p> <p>In 2014, the GPFI established the Markets and Payment Systems subgroup to lead the GPFI's efforts on remittances. In accordance with the 2014 FIAP, in 2015, the G20 GPFI Markets and Payments System Subgroup undertook a stocktake, including an inventory of innovative payment eco-systems and recommendations within which implementation issues for harnessing emerging technologies can be considered. The Subgroup also developed a framework for the use of remittances, including case studies and lessons learned on the successful take-up of emerging technologies in relation to remittances.</p>	Complete (2015)

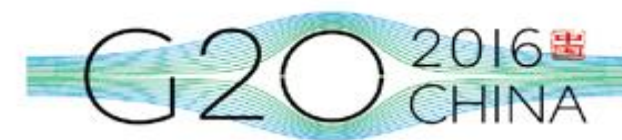


		<p>The stocktake of innovative solutions (released November 2015) and the framework for the use of remittances (October 2015) identify roles for the government and the private sector in the creation and development of inclusive payment eco-systems to further financial inclusion. These documents are available to the Development Working Group to consider when developing policy options to further enhance remittance flows and financial inclusion. The World Bank Report on the G20 Survey in De-risking Activities in the Remittance Market was released in November 2015, analysing the withdrawal of foreign correspondent banking relationships and the closure of Money Transfer Operator accounts.</p>	
ANTALYA 2015 PROGRESS REPORT			
39	<p>N (2014): <i>Recommit to the Remittance Target</i>: work to reduce the global average cost of transferring remittances to five per cent.</p>	<p>In 2015, each G20 member developed National Remittance Plans. Each plan outlines actions to progress the leaders' recommitment to help reduce remittance costs to five per cent, and to prioritise financial inclusion. As at Q4 2015, the global average total cost of sending remittances was 7.37 per cent, the lowest level to date and a decrease of 2.3 per cent over the last 6 years.</p> <p>The G20 Global Partnership for Financial Inclusion (GPFI) Markets and Payments System Subgroup will monitor the G20 National Remittance Plans as agreed in the Financial Inclusion Action Plan.</p>	Complete (2015)



G20 ANTALYA DEVELOPMENT COMMITMENTS

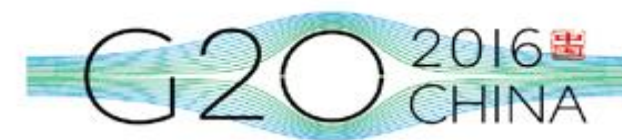
40	2015 – <i>Implementing, monitoring and updating National Remittance Plans:</i> Annually review the implementation of National Remittance Plans to achieve commitments on reducing costs of transferring remittances, and the GPFI to annually monitor plans, updating every two years, until 2019, when the 2014 Financial Inclusion Action Plan (FIAP) is due to be updated.	The GPFI is establishing processes to monitor and update the National Remittance Plans, with the first annual review due to be completed by the time of the GPFI Plenary in July 2016.	On track
41	2015 – <i>Better understanding remittance sectors:</i> Undertake analysis to better understand remittance sectors and key corridors to maximize the gains from remittances, and boost financial inclusion, consumer protection and literacy.	GPFI processes to support monitoring of G20 country plans will involve drawing on analysis and advice from international organisations and other stakeholders on global issues impacting remittance costs/accessibility and opportunities for achieving broader financial inclusion objectives.	On track



42	2015 – <i>G20 SME Finance Action Plan (formerly: Joint Action Plan on SME Financing)</i> : Continue to work with other G20 work streams to support policy coherence on the implementation of the <i>G20 SME Finance Action Plan</i> and address the challenges to SME finance and financial inclusion. In 2016, the DWG will consider actions it can support to accelerate financial inclusion, focusing on private sector engagement and the application of modern technology.	Work on the Joint Action Plan on SME Financing is led by the GPFI. The GPFI produced a framework for implementing the Joint Action Plan. The DWG will work with the GPFI to support policy coherence and coordination in this area.	On track
DOMESTIC RESOURCE MOBILIZATION			
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
43	61 (2010). Survey and disseminate all G20 members' and IOs' actions on supporting developing country tax systems.	In December 2013, the DWG agreed this commitment would be incorporated into commitment 46, which is now complete.	Complete (2014)

44	62 (2010). Set up objective measures to track progress in the capacity improvement of LICs' tax administration systems.	<p>The International Monetary Fund (IMF) has led work to develop the Tax Administration Diagnostic Assessment Tool (TADAT). Although the Seoul Multi-Year Action Plan set a June 2011 timeframe for this commitment, the TADAT was launched in February 2014 and the TADAT pilot phase has been extended into 2015.</p> <p>The IMF updated the DWG in 2015 on progress of TADAT at the end of the pilot phase, including suggestions on future DWG support.</p>	Complete (2014)
45	63 (2010). Identify ways to help developing countries tax multinational enterprises through effective transfer pricing.	In December 2013, the DWG agreed this commitment would be incorporated into 2013 commitment 46, which is now complete.	Complete (2014)
46	64 (2010). Support work to prevent erosion of domestic tax revenues by asking the Global Forum to enhance its work to counter the erosion of developing countries' tax bases and, in particular, to highlight in its report the relationship between the work on non-cooperative jurisdictions and	In December 2013, the DWG agreed this commitment would be incorporated into 2013 commitments 46 and 47, which are now complete.	Complete (2014)

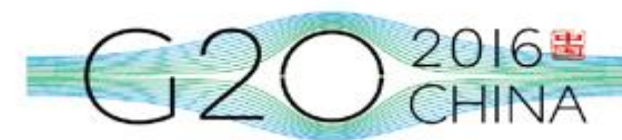
	development.		
BRISBANE 2014 PROGRESS REPORT			
47	H (2013). Identify obstacles to information exchange and strengthen capacity: Work with the Global Forum on Transparency and Exchange of Information for Tax Purposes to identify and address the obstacles to automatic exchange of information (AEOI) for developing countries, and reinforce support to developing country revenue authorities both through bilateral programmes and multilateral programmes such as Tax Inspectors Without Borders.	<p>In 2014 the Global Forum delivered a roadmap on how developing countries can overcome obstacles to automatic exchange of information (AEOI).</p> <p>In September 2014 the DWG welcomed the roadmap and agreed to take concrete, practical steps to ensure developing economies can participate in, and benefit from, AEOI. Steps included requesting that Global Forum work with the DWG and international and regional organisations to implement a pilot of the AEOI roadmap and present on its progress to the DWG in 2015 and beyond. These next steps are reflected in new DRM actions included in the 2014 Brisbane Development Update.</p>	Complete (2014)
48	I (2013). Address base erosion and profit shifting (BEPS) in LICs: Review relevant work on BEPS during 2014 in	In 2014, the OECD delivered a report on the impact of BEPS in LICs and other low capacity countries, recognising the need for increased consideration of tailored approaches and better engagement. In May 2014, the DWG agreed to	Complete (2014)



	order to identify issues relevant to LICs and consider actions to address them.	<p>consider work on issues related to the BEPS Action Plan that are important for developing countries, (i.e. tax incentives and access to quality transfer pricing comparability data).</p> <p>This work was taken forward into 2015. The DWG requested the OECD propose stronger engagement mechanisms for developing countries on BEPS issues. These next steps are reflected in new DRM actions in the 2014 Brisbane Development Update.</p>	
49	J (2013). Encourage more developing countries to join the Global Forum on Transparency and Exchange of Information for Tax Purposes. Request the Global Forum to remain engaged with developing countries to prepare for their peer reviews and provide them with tailored technical assistance.	In 2014, the OECD, the Global Forum secretariat, other international and regional organisations, and individual G20 members held formal and informal consultations with developing countries. The purpose of these consultations was to engage developing countries on the G20 tax agenda, including promoting Global Forum membership and the Multilateral Convention on Mutual Administrative Assistance.	Complete (2014)
50	K (2013). Continue to promote the Multilateral Convention on Mutual Administrative Assistance among developing countries.	The DWG requested the OECD and the Global Forum to build on their efforts by strengthening their engagement with regional tax administration forums as an important channel through which to increase understanding of international tax reforms and ensure that developing countries' views were taken into account in	Complete (2014)

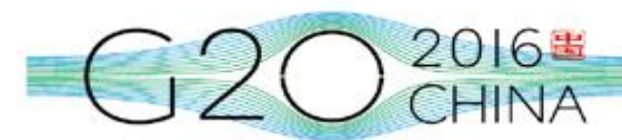
		both the design and implementation of those reforms.	
ANTALYA 2015 PROGRESS REPORT			
51	<p>K (2014). <i>Address BEPS In LICs</i>: Ensure developing countries can participate in, and benefit from, the G20/OECD BEPS agenda and related international tax issues. IOs will collaborate with regional tax administration forums to assess how practical toolkits can be produced in 2015 and 2016 to assist developing countries in implementing BEPS action items. In 2015, IOs will also draft a report on options for developing countries on efficient and effective use of tax incentives for investment; and agree on ways to support ongoing efforts to improve the availability of quality transfer pricing comparability data for developing countries.</p>	<p>Developing countries and regional tax administration forums are now directly participating in the BEPS discussions at the OECD. The OECD has worked with regional organisations to set up workgroups on BEPS to feed into the development of toolkits and is conducting BEPS regional dialogue events.</p> <p>A work plan for the development of BEPS toolkits has been agreed by the DWG and the IOs have been delivering reports to this timetable. A draft of the toolkit “Options for Low Income Countries’ Effective and Efficient Use of Tax Incentives for Investment” was developed by IOs for the DWG in March 2015 (IMF lead) and was agreed at the DWG meeting in June. The final paper was submitted to the Leaders’ Summit in November.</p> <p>Terms of reference and a scoping paper for the transfer pricing comparables toolkit have been produced and approved by the DWG.</p> <p>A concept note has been produced for the indirect transfer of assets toolkit. The final report is expected in 2016.</p>	On track

		Developing countries are participating in the BEPS discussions. IOs have so far delivered the BEPS toolkits to the agreed work plan.	
52	L (2014). <i>Identify Obstacles to Information Exchange</i> : ensure developing countries can participate in, and benefit from AEOI. The Global Forum will work with the DWG, international and regional organisations, and other development partners, to implement a pilot of the AEOI roadmap. The pilot will identify efficient and effective methods to implement the standard, which will in turn inform other capacity building projects on AEOI. G20 members will consider supporting the pilot through information exchange, technical advice, financial support and/or related capacity building efforts.	<p>In its response to the 2014 Roadmap on AEOI for Developing Countries, the DWG indicated its support for pilot projects between G20 and developing countries to undertake AEOI. Four countries have chosen to undertake pilots so far (Ghana /UK, Albania/Italy, Colombia/Spain, and Philippines/Australia). Discussions are progressing well in Morocco, Pakistan and Uganda about the organisation of their pilot projects and potential twinning partners with an aim to an early start.</p> <p>The Global Forum has set up the Africa Initiative, which aims to raise awareness of the benefits of exchange of information (on request and automatically) as tools for tackling tax evasion. The Global Forum is undertaking AEOI training events and delegates from several developing countries have received training.</p>	On track

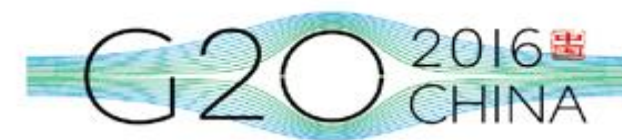


53	<p>M (2014). <i>Strengthen Capacity</i>: G20 members will, on a voluntary basis: take practical steps to make available tax policy and administration experts to assist international and regional organisations that strengthen developing countries' capacity to participate in and benefit from the G20 tax agenda; implement the DWG's Guiding framework; and support regional (including inter-regional) tax administration forums.</p>	<p>The DWG agreed on a Call to Action on tax capacity building at its June 2015 meeting, which includes a commitment to increase tax capacity building on a voluntary basis and to support and cooperate with international and regional organisations on these initiatives. There will be a regular reporting mechanism for the DWG to demonstrate the increased efforts.</p> <p>A number of G20 members (Australia, Canada, European Commission, France, Italy, Germany, Indonesia, United Kingdom, United States, Republic of Korea) signed up to the Addis Tax Initiative at the Financing for Development Conference in July 2015, which includes a commitment to double technical cooperation in the area of domestic revenue mobilisation and tax by 2020. Under the initiative developing countries have committed to step up their work on tax reform to improve the fairness, transparency, efficiency and effectiveness of their tax systems.</p> <p>The Call to Action reinforced G20 members' commitment to tax capacity building. The Addis Tax Initiative showed that a number of G20 members are willing to provide support.</p>	On track
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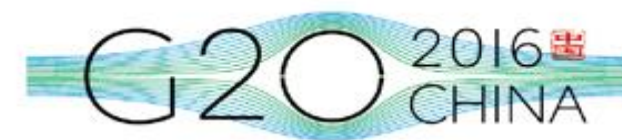
G20 ANTALYA DEVELOPMENT COMMITMENTS



54	2015 – <i>Monitoring implementation of the BEPS project globally</i> : Call on the OECD to develop an inclusive framework by early 2016 with the involvement of interested non-G20 countries and jurisdictions which commit to implement the BEPS project, including developing economies, on an equal footing.	The inclusive framework, officially launched in Kyoto (Japan) on 30th June -1 July 2016 allows all interested countries and jurisdictions to join the OECD Committee of Fiscal Affairs on an equal footing and work with OECD and G20 members on developing standards on BEPS related issues and reviewing and monitoring the implementation of the whole BEPS Package. The inclusive framework will monitor and support implementation, review progress made in the implementation of BEPS measures and will complete some limited outstanding technical work related to the BEPS Actions. A significant number of countries and jurisdictions have expressed interest to join the framework.	On track
55	2015 – <i>Capacity Building</i> : Carry out the first reporting in 2016 on steps taken in relation to the <i>Call to Action for Strengthening Tax Capacity in Developing Countries</i> .	In 2015, the DWG agreed a Call to Action for Strengthening Tax Capacity in Developing Countries, which includes a commitment to support tax capacity building efforts on a voluntary basis. A biennial reporting mechanism for the DWG has been established to demonstrate increased efforts. The OECD-UNDP Tax Inspectors Without Borders have been established and several pilots undertaken. The coverage of developing countries in the OECD tax revenue statistics has been broadened in 2016. IMF, OECD, UN and WBG have launched in 2016 a Platform for Collaboration on Tax to intensify their co-operation on tax issues. The first reporting will be carried out in 2016. DWG members who have joined the Addis Tax Initiative may provide information arising from their commitments under the initiative. The Platform delivered to the G20 Finance Ministers, at their meeting in Chengdu China (July 2016), a relevant report on	On track



		“Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries”.	
INCLUSIVE BUSINESS			
G20 ANTALYA DEVELOPMENT COMMITMENTS			
56	2015 – <i>Taking forward the G20 Inclusive Business Framework</i> : Establish the G20 Global Platform on Inclusive Business, to be jointly managed by UNDP and the WBG, to take forward the Framework and coordinate with other relevant initiatives.	The G20 Global Platform on Inclusive Business (GPIB) Action Plan was adopted at the 1 st DWG meeting under China’s Presidency in Beijing in January 2016. In accordance with the Action Plan, which provides the WBG and UNDP with guidance for 2016 work, the GPIB was officially launched in April 2016 at the 2 nd DWG meeting.	On track
57	2015 – <i>Promoting the development of the G20 Global Platform on Inclusive Business</i> : Report in 2016 on the progress on advancement of actions taken under the Platform, including: expanded research and analysis to	<p>Agreement on the GPIB 2016 Action Plan during the 1st DWG meeting in Beijing, including:</p> <ul style="list-style-type: none"> - Gap analysis finalized and presented at the 1st DWG in Beijing, confirming the need for GPIB’s policy focus. - Knowledge exchange through policy fora and workshop: - A peer-to-peer learning session for policy-makers in February 2016 in 	On track

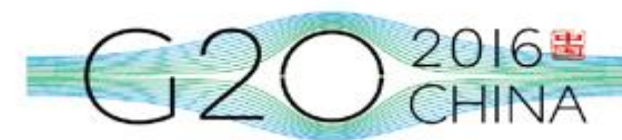


	build the evidence base; a gap and good practice analysis and case study to ensure added value; knowledge exchange through policy fora and workshops; launch of a website on inclusive business policy; outreach in developing countries; and G20 member national outreach with stakeholders.	<p>Manila, Philippines.</p> <ul style="list-style-type: none"> - Policy workshop preceding the 2nd DWG in April 2016. - Initial version of the website launched at the 2nd DWG in April. - Country cases, business survey, training modules and policy instrument research conducted by June 2016. - Report on IB policy from the Global Learning Initiative – research and case studies for the Leaders’ Summit. 	
2030 AGENDA FOR SUSTAINABLE DEVELOPMENT			
G20 ANTALYA DEVELOPMENT COMMITMENTS			
58	2015 – 2030 Agenda alignment: Develop an action plan in 2016 to further align the work of the G20 with the 2030 Agenda.	The G20 Action Plan, drafted by UNDP and the OECD, has been developed by the DWG during 2016 and transmitted in July to Sherpas for review and approval. As part of the design of the Action Plan, the DWG discussed ways to align the G20 agenda to the SDGs and the Addis Ababa Action Agenda and to foster greater coherence and coordination across G20 work streams to promote alignment to the 2030 Agenda.	On track
TRADE			
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
59	42 (2010). Progress towards duty-free and quota-free market access for least	In December 2013, the DWG agreed that this commitment was complete and no further action was required from the G20 because a comparable	Complete (2014)

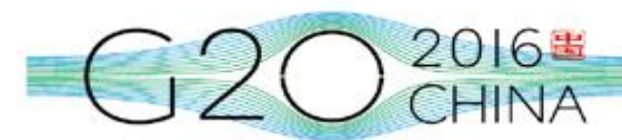
	developed country products in line with Hong Kong commitment.	<p>commitment is being monitored through the WTO.</p> <p>The WTO continues to provide updates on the state of play on duty free and quota free (DFQF) and rules of origin (ROO) to the DWG. At present, most developed countries provide at least 97% DFQF and since the Hong Kong Decision, China, India and Korea have adopted DFQF market access schemes for LDCs' products.</p>	
60	43 (2010). Maintain beyond 2001 Aid for Trade (AfT) levels that reflect the average of the last three years (2006-2008).	<p>In December 2013, the DWG agreed to recommend to sherpas that IOs report progress on this commitment directly to Sherpas and, subject to their agreement, mark this commitment as complete.</p> <p>The DWG requested the OECD and the WTO provide a brief (one-to-two page) report to the DWG in early 2015, which the DWG forwarded to Sherpas, recommending that they receive future reports directly.</p> <p>The OECD and WTO prepared a report on Aid for Trade and will continue to provide updates to Sherpas via the G20 presidency.</p>	Complete (2015)

PRIVATE INVESTMENT AND JOB CREATION

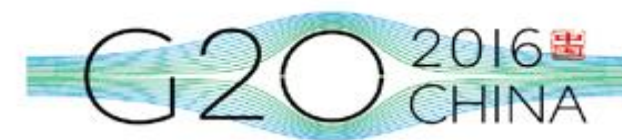
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT



61	50 (2010). Make recommendations to assist developing countries to attract and negotiate value-adding investment.	<p>In November 2011, the UN Conference on Trade and Development (UNCTAD) began indicator testing on six pilot countries: Bangladesh, the Dominican Republic, Mongolia, Cambodia, Laos and Mozambique.</p> <p>In June 2012, the first results of the indicator testing were reflected in a Final Report on the work of the Private Investment and Job Creation pillar “Promoting responsible investment and sustainable development and job creation.”</p> <p>In summer of 2013, the final report from piloting was presented to the DWG. The report contained general recommendations for donors and government-partners on how to maximize the value-added and job creation stemming from private investment, as well as country-specific action plans with recommendations.</p> <p>In December 2013 the DWG agreed that this commitment was complete.</p>	Complete (2014)
62	51 (2010). Establish G20 Challenge on Inclusive Business Innovation.	<p>In November 2011, the G20 Challenge on Inclusive Business Innovation was launched. 15 winners were selected and recognized at the Leaders’ Summit in Mexico in May. In September 2012, April 2013, June 2013, and November 2013, four regional G20 Inclusive Business Workshops were held.</p> <p>In December 2013 the DWG agreed that this commitment was complete.</p>	Complete (2014)



63	52 (2010). Develop recommendations on how to engage the private sector to find innovative business solutions.	<p>In June 2012, the International Finance Corporation (IFC) delivered the Final Policy Note on the Business Environment for Inclusive Business Models to the DWG.</p> <p>In July 2013, in response to requests from the DWG, a final report on the implementation and lessons learned from the regional G20 Inclusive Business Workshops was provided as an input to the Leaders' Summit in Russia.</p> <p>In December 2013 the DWG agreed that this commitment was complete.</p>	Complete (2014)
GROWTH WITH RESILIENCE – SOCIAL PROTECTION			
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
64	55 (2010). Support the implementation of nationally-designed social protection floors in developing countries, especially LICs.	<p>In June 2012, an implementation report on social protection floors was delivered to G20 leaders in Los Cabos where leaders reiterated the importance of the commitment. Compliance reporting of countries supporting social protection floors in LICs was also undertaken.</p> <p>IOs have been asked in 2013 to report to the DWG every two years on this commitment.</p>	Complete, ongoing monitoring



65	56 (2010). Foster international policy coherence to assist LICs in implementing nationally-determined social protection floors, with IOs to develop policy options.	<p>In June 2012, the Social Protection Knowledge Sharing Gateway and Social Protection Inter-Agency Cooperation Board (SPIAC-B) were successfully established as implementation mechanisms.</p> <p>In October 2013, IOs provided the first report, led by the ILO, on policy options to implement effective and sustainable social protection floors in LICs.</p> <p>IOs have been asked in 2013 to report to the DWG every two years on this commitment.</p>	Complete, ongoing monitoring
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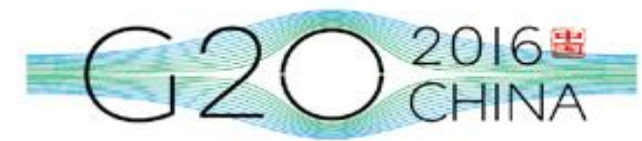
KNOWLEDGE SHARING

SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT

66	65 (2010). Request the Task Team on South South Cooperation and the UN Development Programme to recommend how the knowledge sharing activity, including North South, South-South, and triangular cooperation, can be scaled-up. These recommendations should include measures to broaden knowledge	The DWG agreed in December 2013 that this commitment was complete because any future monitoring of effectiveness could be incorporated into commitments for the areas to which specific knowledge sharing initiatives relate (e.g. food security or human resource development).	Complete (2014)
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	sources, improve brokering functions, strengthen the dissemination of best practices and expand funding options.		
INCLUSIVE GREEN GROWTH			
SAINT PETERSBURG COMPREHENSIVE ACCOUNTABILITY REPORT			
67	66 (2012). Welcome the delivery of a non-prescriptive, voluntary policy toolkit of policy options for inclusive green growth and encourage efforts to promote its implementation.	<p>In May 2012, IOs presented a report to the DWG titled “A toolkit of policy options to support inclusive green growth.”</p> <p>In October 2012, IOs updated the DWG on their efforts to mainstream Inclusive Green Growth in their strategies and operations and to use the Green Growth Knowledge Platform to disseminate toolkit.</p> <p>In December 2013, the DWG agreed that this commitment was complete, but there is a requirement for ongoing monitoring to track effectiveness. While there is no further work the DWG needs to undertake on the toolkit, members are encouraged to support and publicize it. IOs will continue to update the toolkit in consultation with developing countries in order to ensure its ongoing effectiveness. The DWG can request IOs for an update on progress.</p>	Complete, ongoing monitoring
68	67 (2012). Encourage further exploration of effective mechanisms to	A report on the extended stocktaking exercise was presented to the 2013 Leaders’ Summit. At this time, work was ongoing to officially establish the	On track



<p>mobilise public and private funds for inclusive green growth investments in developing countries, including through the public-private Dialogue Platform on Inclusive Green Investment.</p>	<p>Dialogue Platform on Inclusive Green Investment (DPIGI). A concrete timeline for implementation of the DPIGI was presented at the 1st DWG meeting in 2014. A global platform to encourage private sector investment into inclusive green growth, 'GreenInvest', was launched at the DWG meeting in Izmir, June 2015.</p> <p>Implementation of the platform continued in 2016 and progress will be reported to the G20 in 2017.</p>	
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