At its meeting on 26 May 2015, the Council adopted the Council conclusions as set out in the annex to this note.
I. Introduction

1. The Post-2015 Agenda presents a great opportunity to address the interlinked challenges of poverty eradication and sustainable development. Making the most of this is a key priority for the EU and its Member States. In its conclusions of 16 December 2014, the Council set out the EU's position on how to do so in a universal and transformational manner. These conclusions complement the December 2014 conclusions and further develop aspects of the new global partnership needed to achieve the sustainable development goals (SDGs).

2. To implement such a far-reaching agenda, a new global partnership for poverty eradication and sustainable development is required. It should transform and strengthen the way in which the international community works together.

3. Significant progress has already been achieved. The proposal from the Open Working Group on Sustainable Development Goals (SDGs), the report of the Intergovernmental Committee of Experts on Sustainable Development Financing and the UN Secretary-General's synthesis report show that an agreement on an ambitious Post-2015 Agenda for people and the planet leaving no-one behind is within reach.
4. Key international events this year will pave the way towards a new global framework defining our collective priorities for years to come. A successful outcome of the Third International Financing for Development Conference in July in Addis Ababa (the "Addis Ababa Conference") will be important for agreeing a coherent and transformative framework for action at the United Nations summit for the adoption of the Post-2015 development agenda in New York, as well as the 21st Conference of the Parties to the UN Framework Convention on Climate Change in December in Paris. The outcome of the three processes should strengthen and highlight synergies and co-benefits between poverty eradication and sustainable development including climate change.

5. We welcome the Commission Communication entitled "A Global Partnership for Poverty Eradication and Sustainable Development after 2015" as an important contribution to further developing the position of the EU and its Member States.

II. Guiding principles for a new global partnership

6. The December 2014 Council conclusions set out a number of guiding principles for a new global partnership. We affirm those principles of universality, shared responsibility, mutual accountability, consideration of respective capabilities, and a multi-stakeholder approach. The new global partnership should also be based on and promote human rights, equality, non-discrimination, democratic institutions, good governance, rule of law, inclusiveness, environmental sustainability and respect for planetary boundaries. Women’s rights, gender equality and the empowerment of women and girls, as well as being ends in themselves, are a key means of implementation and should be promoted at all levels.
7. The new global partnership should build on, but also go beyond, MDG 8, reflecting the paradigm shift to a universal, transformative and inclusive agenda. All can contribute meaningfully to achieving the agenda. National ownership and accountability will be of key importance for the Post-2015 Agenda and its implementation, including through commitments at the appropriate levels and instruments such as sustainable development strategies. Commitments must be made by all, reflecting the universality of the agenda as well as the different and evolving capacities and changes in the global economy. The EU and its Member States are ready to play their part in full, including through international engagement and domestic implementation. We also expect other partners – including new and emerging actors – to contribute their fair share. We need to frame our commitments based on a shared responsibility to address global challenges.

8. The new agenda should aim to eradicate poverty in all its forms and to achieve sustainable development in its three dimensions in a balanced and integrated manner. It must steel our determination to end extreme poverty in one generation, building on and completing the unfinished business of the MDGs. Means of implementation are an important component of the Post-2015 Agenda and must be considered comprehensively. The Addis Ababa Conference should not only assess progress made in implementing the Monterrey Consensus and the Doha Declaration; it should also be forward-looking and cover all means of implementation, including enabling policy frameworks and the mobilisation and effective use of financial and other resources. It should take an integrated approach, addressing the economic, social and environmental dimensions of sustainable development in a balanced manner, promote policy coherence, and include commitments and deliverables from all actors. The Conference outcome document should be understood as the Means of Implementation pillar of the Post-2015 Agenda.
III. **Key components of the global partnership**

9. The EU and its Member States consider the following to be key components of a comprehensive approach to means of implementation in the context of a new Global Partnership: (i) establishing an enabling and conducive policy environment at all levels; (ii) developing capacity to deliver; (iii) mobilising and making effective use of domestic public finance; (iv) mobilising and making effective use of international public finance; (v) mobilising the domestic and international private sector; (vi) stimulating trade and investments; (vii) fostering science, technology and innovation; and (viii) addressing the challenges and harnessing the positive effects of migration. Furthermore, a true global partnership needs a strong monitoring, accountability and review framework which must be an integral part of the Post-2015 Agenda.

(i) **An enabling and conducive policy environment at all levels**

10. Without a sound policy and regulatory environment, no other means of implementation will have a lasting impact. All countries should ensure that appropriate policies are in place including, for example, through effective legislative and regulatory frameworks to implement the Post-2015 Agenda and achieve the SDGs.

11. All countries need to promote effective and inclusive institutions and develop transparent policies based on the rule of law and human rights, fostering non-discrimination, women's rights, gender equality and the empowerment of women and girls, accountability and the effective participation of civil society. Promoting peaceful and inclusive societies, good governance at all levels and access to justice for all is an essential means of implementation of the agenda and an important objective in itself. This includes strengthening the link between peace, human rights and sustainable development and ensuring effective systems for budgeting, monitoring expenditure and tackling corruption.
12. Fragile and conflict-affected states require special attention and sustained international engagement in order to achieve sustainable development. State- and peacebuilding goals are essential for developing domestic capacity for economic, social and environmental concerns to be fully integrated with security and development concerns.

13. Regulatory instruments can be combined with economic instruments, such as fiscal incentives, payments for ecosystem services, carbon pricing including in particular through market mechanisms and emissions trading systems, and shifting of tax burdens. The 'polluter pays' principle provides useful guidance for the choice and design of policy instruments. Other key policy levers include sustainable public procurement and gradual elimination of environmentally harmful subsidies that are incompatible with sustainable development, including for fossil fuels, and promoting solutions that are resource efficient, climate-smart and contribute more effectively to poverty eradication. Sustainable management of natural resources is also essential in this respect.

14. Full and productive employment and decent work, including implementation of labour standards guided by, amongst others, ILO conventions and recommendations, are key to addressing inequality and social exclusion. There should be adequate social protection floors and inclusive and equitable development measures should be integrated in relevant socio-economic policies. The right of social partners to freely negotiate and conclude collective agreements is essential. Social dialogue is crucial to strengthen democracy and to enhance transparency. In addition, to combat inequalities national legislation, policies and practices should be inclusive and ensure access to affordable, adequate and quality services and goods without discrimination. Special attention must be given to the most disadvantaged and vulnerable, including children, the elderly and persons with disabilities, as well as marginalised groups and indigenous peoples. All countries should facilitate investment in human capital via education, skills development and training and to ensure access to basic services such as health and education.
15. The success of the Post-2015 Agenda requires policy coherence at all levels. Countries at all levels of development should ensure that their policies contribute coherently to their sustainable development priorities, both domestically and internationally. In addition, all developed, upper-middle-income countries and emerging economies should commit to assessing the impact that their policies have on poorer countries. Policy coherence requires adequate coordination, regular dialogue between stakeholders and assessment of policies.

16. The EU and its Member States are committed to Policy Coherence for Development as a key contribution to the collective effort towards achieving broader policy coherence for sustainable development. Within the EU, we are also committed to creating conditions for smart, inclusive and sustainable growth, including through the Europe 2020 strategy, the European Sustainable Development Strategy and the 7th Environment Action Programme. The Europe 2020 strategy, for example, contains targets in relation to employment, investment in research and development, climate change and energy, education, poverty and social inclusion, and initiatives such as on resource efficiency. Processes such as the Europe 2020 review could be used to share best practices and build knowledge and awareness across EU Member States including in relation to the implementation of the SDGs.
17. At global level, implementing the Post-2015 Agenda will also require an effective international institutional system, building on and developing existing structures and processes, and stronger financial and economic cooperation. The EU and its Member States will contribute to improving regional and global cooperation, and work to ensure that multilateral institutions operate coherently and complement each other, addressing synergies and policy links wherever possible. Appropriate provision and protection of global public goods and sustainable consumption and production, also require coordinated international policies and action and their effective implementation, such as through international frameworks such as the Sendai post 2015 framework for disaster risk reduction and the 10-Year Framework of Programmes on sustainable consumption and production patterns - and international agreements on climate, biodiversity, desertification, water, chemicals and waste, ecosystems, forests and oceans. The amplifying effect of climate change on the challenges associated with both poverty eradication and sustainable development requires the active integration of climate change issues into the post 2015 agenda and the global partnership that will underpin it. The Post-2015 Agenda must be consistent with international law, including in particular full compliance with the UN Convention of the Law of the Sea (UNCLOS). National policies should be consistent with international legal frameworks, including international human rights law. The EU and its Member States will continue to contribute to strengthening and developing international frameworks.

(ii) Developing capacity to deliver

18. We underline the importance of effective institutions and having the necessary capacity and human skills for implementing the agenda. This includes ensuring capacity to design and implement policies to tackle sustainable development challenges and to adopt measures, collect data, assess results and review strategies.

19. All partners in international cooperation should reinforce capacity development and promote technical cooperation, engaging all stakeholders and making a particular effort in least developed countries (LDCs), in fragile and conflict affected states and small island developing states (SIDS).
20. Developing capacity to deliver also requires an enabling environment for civil society both at national and international level. An inclusive engagement of citizens and civil society is key for nurturing democratic ownership, development effectiveness and sustainability of results. Multi-stakeholder partnerships can contribute to sustainable development and bring together the knowledge and experience of a wide variety of actors.

21. The EU and its Member States remain committed to improving and mainstreaming support for capacity development in all areas of the global partnership through a multi-stakeholder approach. Local and subnational authorities will also be at the forefront of implementing the Post-2015 Agenda. Development of capacity in partner countries is a key factor for improving development effectiveness, and the EU and its Member States already facilitates peer-to-peer learning and networking through initiatives such as technical cooperation and institutional development programmes. The EU will step up its support for capacity building, including in the field of statistics and monitoring in partner countries.

22. The EU should increase the use of the transition experience of its members in its capacity building activities. In this context, the Council welcomes the offers made by EU Member States to make their experience and expertise widely available, for example through use of the European Transition Experience Compendium.

(iii) Mobilization and effective use of domestic public finance

23. Domestic public finance is by far the largest source of stable and directly available financing for most governments and is therefore the crux of financing for sustainable development. National governments have the primary responsibility for efficiently mobilising and using public resources. Moreover, taxation, both expenditure and collection, is an important component of the social contract that underpins domestic accountability.

24. All countries should commit to achieving levels of government revenue that best allow them to sustainably fund, at domestic level, poverty eradication and sustainable development, including by strengthening the institutions responsible for revenue policy and collection and their oversight.
25. We stress the importance of mainstreaming sustainable development in domestic public finance. This could be achieved through policies and tools such as natural capital accounting, and budgeting that is gender sensitive and addresses inequalities.

26. All countries should commit to good governance and ensure that they have systems in place for the efficient and transparent management of public resources, including through public procurement, and the sustainable management of natural resources and the related revenue. There is a need to reinforce audit, anti-fraud, anti-money-laundering and anti-corruption measures, improve tax administration and combat illicit financial flows, tax evasion and avoidance. Financial transparency measures should be enhanced; this could include country-by-country reporting and related exchanges in this respect between relevant authorities, improved public accounting systems, company beneficial ownership registries and beneficial ownership registries for trusts that generate tax consequences and strengthened investigation and law enforcement responses. The outcomes of G20 and OECD in this respect, including the base erosion and profit shifting project (BEPS), should be taken into consideration and implemented. Transparency and accountability in extractive industries should also be increased, for example through the disclosure of payments to governments.

27. International cooperation is required to tackle tax evasion and avoidance and illicit financial flows, including in tax havens, and to ensure a transparent, cooperative tax environment that enables domestic revenue mobilisation. Appropriate support should be provided to countries to develop capacity to play a stronger role in relation to these issues.

28. Countries require on-going, long-term access to finance from a range of sources. Sustainable debt financing, underpinned by effective debt management and guided by the IMF/World Bank Debt Sustainability Framework is a cornerstone of financial stability.
29. The EU and its Member States are committed to continuing their provision of support to developing countries in strengthening their public finance management, including tax systems. The specific challenges of the LDCs and fragile and conflict affected states need special attention. The EU and its Member States will further promote a transparent, cooperative and fair international tax environment in line with the principles of good governance.

(iv) Mobilisation and effective use of international public finance

30. International public financing remains an important and catalytic element of the overall financing available to developing countries, and in particular to countries most in need including fragile and conflicted affected states. It includes not only official development assistance (ODA) but also other official flows, South-South cooperation, and triangular cooperation, which have increased significantly in volume and importance in recent years.

31. The EU and its Member States are generous providers of ODA, having provided annually more than half of ODA in recent years. Although ODA is quantitatively small for developing countries as a whole, it is a major source of finance for LDCs and fragile states, which particularly lack domestic capacity to raise finance from other sources. ODA can also help leverage other means of implementation, in particular public domestic financing and private sector investment, but also science, technology and innovation.

32. The EU therefore reaffirms its collective commitment to achieve the 0.7% ODA/GNI target within the time frame of the post-2015 agenda. Member States which joined the EU before 2002 reaffirm their commitment to achieve the 0.7% ODA/GNI target, taking into consideration budgetary circumstances, whilst those which have achieved that target commit themselves to remain at or above that target; Member States which joined the EU after 2002 strive to increase their ODA/GNI to 0.33%.
33. The international community should also help to target resources to where the need is greatest, especially LDCs and countries in states of fragility and conflict. In the context of the overall ODA commitment and whilst fully respecting individual Member State's priorities in development assistance the EU reaffirms its commitment to support LDCs. The EU undertakes to meet collectively the target of 0.15 - 0.20% of ODA/GNI to LDCs in the short term, and to reach 0.20% of ODA/GNI to LDCs within the time frame of the post-2015 agenda.

34. In line with the synthesis report of the UN Secretary-General commitments will be needed by all, including developed and upper middle income countries (UMICs) and emerging economies in order to achieve the SDGs. The EU and its Member States call on other high income countries to also commit to achieve the 0.7% ODA/GNI target and the 0.15-0.20% ODA/GNI targets for LDCs within the time frame of the post-2015 agenda. Emerging economies and UMICs should also increase their financial support to developing countries and to LDCs in particular, and should set targets for doing so within the time frame of the post-2015 agenda.

35. The EU also recognises the particular challenges faced by developing countries in Africa, and in this respect underlines the importance of targeting ODA to the continent, while fully respecting individual Member State's priorities in development assistance. The EU reiterates its strong political commitment to Africa and undertakes to further prioritise and increase its financial assistance for Africa. Recalling previous international engagements towards the continent, the EU looks forward to agreeing significant international commitments for Africa, in the context of the international conferences foreseen for 2015.
36. All international public resources from all providers should contribute to supporting poverty eradication and sustainable development in a balanced and integrated way that is both climate smart and climate resilient and ecosystem tolerant. They should be delivered and used effectively and efficiently, in line with development effectiveness principles including ownership, transparency and mutual accountability and emphasis on results. All providers should aspire to meet international commitments to provide timely, comprehensive and forward-looking information on development resource flows using open data standards. Efforts by all are needed to reduce fragmentation of the international development cooperation architecture thus allowing for effective implementation at country level. To this end pooled financing mechanisms and risk mitigation instruments, including through multilateral channels can be used in particular for the provision of global public goods. Furthermore, it is important to recognise and further incentivise the efforts that are being made above and beyond ODA, in support of poverty eradication and sustainable development. And in this respect we look forward to the ongoing discussion of a new statistical measure, complementary to ODA, of total official support for sustainable development, with all relevant stakeholders.

37. The EU and its Member States are committed to improving the effectiveness of their development cooperation policies, in line with their commitments under the Global Partnership for Effective Development Cooperation (GPEDC), which offers expertise for quality partnerships including best practices, and to following the internationally-agreed Busan principles for effective development cooperation. We call on others to do the same.
38. Innovative financing can take many forms and aims to mobilise and deliver resources in a predictable, reliable and efficient way as well as diversify the financial tools dedicated to development. The international community should continue to explore the use of innovative sources and mechanisms for channelling international public finance, such as the EU blending facilities, and leveraging additional finance, such as international levies and taxes deriving from globalisation gains, for poverty eradication and sustainable development, including climate action. The Council further recognises the potential of blending to finance projects that would not otherwise attract funding and private investors due to their high risk profile and/or their low profitability. In this context, Council calls for emphasis to be placed on diversifying finance unlocked from blending, from both the public and the private sector. Blending should fully take into account debt sustainability and accountability and avoid market disturbances and budgetary risks.

39. International Financial Institutions (IFIs) and multilateral and bilateral development banks are critical actors for reaching the SDGs. They are important for providing targeted development finance as well as financing for the provision of global public goods, including through supporting the transition to low-carbon economies and should further develop their instruments to leverage private finance and mitigate risks while ensuring to direct additional finance to SDGs within their respective mandates. IFIs should intensify support for good governance, including transparent and fair tax systems and the fight against illicit financial flows. Environmental and social safeguards will be crucial in all IFI operations in particular when developing sustainable infrastructure and IFIs should take a leading role in it. The EU welcomes the announced IFI's support for the implementation of the post 2015 agenda.

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1 World Bank / IMF Spring Meetings April 2015: Development Committee communiqué.
40. The EU and its Member States recognise the need in particular to adequately mobilise the flows of ODA and other sources of financing which go to cities and other local and subnational authorities and will provide adequate capacity building to help these authorities more efficiently mobilise and use public and private finance.

41. Harnessing the potential private entrepreneurship, including through public-private partnerships, is central to sustainable development. Private sector-led economic growth is the principle creator of jobs and as such contributes to poverty reduction. The private sector should be fully engaged in the implementation of the Post-2015 Agenda. Private finance, including finance from institutional investors, is larger than all public resources combined. Creating a conducive and stable business environment for the private sector and investments is key, including level playing fields for competition, as are accountable and efficient institutions acting in accordance with the rule of law. Instruments such as the Policy Framework for Investment (PFI) of the OECD are valuable tools to support governments in assessing the business climate and designing reforms. The private sector can drive transformation towards greater productivity, resource-efficiency, sustainable energy, enhanced resilience and more sustainable consumption and production by addressing issues such as the environment, transparency, voice and empowerment, decent work, and access to social protection.

42. Inclusive and stable financial systems are important for mobilising local capital from the private sector. Therefore we need to support a conducive policy and regulatory framework for the financial sector, the strengthening of financial infrastructure and the building of client-oriented and sustainable financial institutions which mobilise domestic savings.
43. We underline the importance of micro, small and medium-sized enterprises and enterprises of the social economy to job creation and sustainable development, as well as the crucial role played by small-holder farmers. Efforts to enhance access to finance for micro, small and medium sized businesses and deepen financial inclusion, in particular for women's economic empowerment, should be intensified. There is a need to incentivise the progressive formalisation of the informal sector. We should learn from experience, share expertise and provide capacity-building support to achieve this.

44. Corporate Social Responsibility (CSR), including its environmental dimension, should be a central element of private sector investments. It should include respect for and implementation of internationally recognised guidelines and principles, such as the UN guiding principles on business and human rights, the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, International Organisation for Standardisation (ISO) 26000 Guidance Standard on Social Responsibility, the UN Global Compact and the OECD Guidelines for Multinational Enterprises, building also on existing international agreements such as the Multilateral Environmental Agreements (MEAs). Additional efforts are needed to improve due diligence, ensure sufficient risk assessment, enhance market rewards for CSR and improve company disclosure of governance, social and environmental information and sustainability reporting. Businesses should be encouraged to advance gender equality through actions that contribute to women's economic empowerment, including the share of women in decision making at all levels establishing equal pay for equal work and work of equal value. There need to be appropriate and effective frameworks to ensure compliance, including in respect of environmental, social and financial matters. We will continue to engage with the private sector to promote responsible global value chains, promote more sustainable use of resources, investment in natural capital and curb illicit financial flows.
45. To harness the potential of the private sector and mobilise additional private finance, including from foundations and philanthropy, the right incentives need to be set, including through policy and regulations. Innovative financial instruments, such as blending using equity, loans and guarantees, can be important for mobilising private investment for policy priorities that support sustainable development and poverty eradication. Blending can be used to leverage private finance for development by sharing the risk and reducing costs. These instruments can contribute to green growth, job creation, innovation and support climate action, amongst other things.

*(vi)* **Stimulating trade and investments**

46. Trade is one of the key factors for inclusive growth and sustainable development, and it is an essential means of implementation for the Post-2015 Agenda. The EU recognises the primacy of the World Trade Organisation with regard to trade issues at global level. At domestic level, each country has the primary responsibility for maximising the potential benefits from trade through good governance, sound policies, a stable regulatory environment favourable to the private sector and to sustainable entrepreneurship, innovation, investment, and sustainable supply chain management. This can be facilitated by Aid for Trade and related capacity building. All developed countries and emerging economies should better target their Aid for Trade to developing countries, with an increased proportion of aid for trade going to LDCs and other developing countries most in need. Efforts should focus on LDCs and other developing countries most in need. The needs of landlocked developing countries (LLDCs), for whom trade facilitation and trade infrastructure are key development drivers, as well as of SIDS, should be taken into account. World Trade Organisation (WTO) members should prepare commercially meaningful preferences for LDC services and service suppliers in the context of the GATS LDC service waiver. It is important to promote the regional level. Regional cooperation should be duly taken into account – regional and inter-regional trade agreements have the potential to support wider trade integration and access to regional and global value chains. Developing sustainable global value chains is a key factor for realising the global sustainable development goals. Countries entering into trade agreements should take into account their impact on developing countries and sustainable development.
47. All developed countries and emerging economies should grant duty-free and quota-free access to their markets to LDC products, except arms and ammunition. All countries have to increasingly address 'behind-the-border' issues such as: trade facilitation; technical regulations and standards; labour and environmental regulations; investment; services; intellectual property rights; public procurement. Transparent and simplified rules of origin can stimulate trade, including at regional level.

48. Trade policy, including trade and investment agreements must appropriately integrate sustainable development including its social and environmental dimensions. There should be greater support for multilateral efforts and the plurilateral agreement on environmental goods and services, and for the implementation of ILO core labour standards and fundamental conventions, as well as for the implementation of MEAs. The promotion of international guidelines and standards as well as public and private sustainability schemes can also provide economic, environmental and social benefits. We underline the need to combat illegal trade in all its forms.

49. The EU has always been a frontrunner in the efforts to make trade work for inclusive growth and sustainable development: our market is the most open to developing countries, with completely duty-free and quota-free trade access for LDCs for everything but arms and ammunition; the EU and Member States are collectively the leading provider of Aid for Trade; our trade agreements are comprehensive; and we have integrated inclusive sustainable development into our trade and investment policy. The EU actively promotes regional development and integration which can help countries improve competitiveness in the global market, stimulate trade, investment and mobility, and contribute to fostering peace and stability.

50. The EU is committed to the success of the upcoming Tenth Ministerial Conference (MC10) of the WTO in Nairobi in December 2015 and to moving decisively forward the Doha Development Round negotiations and the implementation of the Bali outcome package, including the Trade Facilitation Agreement and the LDC elements. Implementation of these must be a priority.
(vii) **Fostering science, technology and innovation**

51. Investments in science, technology and innovation (STI) are vital to achieving poverty eradication and sustainable development as well as to identifying and addressing pressing global societal challenges. In order to improve evidence-based decision-making, there is a need to improve the science-policy interface. All countries should increase bilateral, regional and multilateral cooperation on STI to promote the implementation of the SDGs. The EU is committed to fostering STI, for example through its framework programme for research and innovation. Horizon 2020 will also support sustainable development, both within the EU and in cooperation with international partners. The EU also recognises the important role of middle income countries (MICs) and the need to engage effectively with them in cooperation on science, technology and innovation as well as capacity building. All countries should commit to cooperating together to develop innovative solutions for sustainable development.

52. Developed countries and, increasingly, emerging economies have an important role to play in terms of technology development, transfer and dissemination, capacity building, and scientific and technological cooperation, in particular with LDCs. Long-term investment and engagement, including with local communities and end-users are necessary for success in this area.

53. Although the public sector plays also an important role most technologies are owned by the private sector, and the importance of multi-stakeholder partnerships should be stressed in this regard. The development, transfer and dissemination of technologies must be fostered by a favourable policy environment and appropriate incentives, on mutually agreed terms. In this respect, we stress the importance of intellectual property rights protection at all levels in accordance with the WTO and the World Intellectual Property Organisation (WIPO) rules and of capacity-building in order to make the most efficient use of available technologies.
54. Promoting ICT research and digital innovation as well as the effective use of new and innovative technologies, in particular ICT, creates an enabling environment for sustainable and inclusive growth. Countries should build open information societies, where everyone has access to digital technologies and adopt legal frameworks to protect security, freedom of expression, access to information and privacy in the digital age.

55. The UN should continue to facilitate access to information on existing technology-related mechanisms, including for environmentally sound technologies, and promote coordination between them, taking into account the specific challenges facing LDCs.

(viii) Addressing the challenges and harnessing the positive effects of migration

56. Well-managed migration and mobility can make a positive contribution as an enabler to inclusive growth and sustainable development. Migration should be addressed in a holistic manner, taking full account of the opportunities and challenges of migration for development. The new Global Partnership should foster a more collaborative approach to increase the benefits of international migration for sustainable development and to reduce vulnerabilities. All countries need to make efforts to manage migration effectively with full respect for the human rights and dignity of migrants. This requires both legal and irregular migration in countries of origin, transit and destination to be addressed in partnership, including the fight against migrant smuggling and trafficking, in particular by combating criminal networks. The EU is committed to ensuring coherence between migration and development policies and objectives and to harness the contribution of diaspora to development. EU’s Global Approach to Migration and Mobility provides an efficient framework for engaging with third countries on migration issues in mutually beneficial ways.

57. Initiatives are needed to allow migrants to keep more of what they earn, particularly by enhancing financial inclusion, including access to financial services, and reducing transfer costs and ensuring safe channels of remittances. Other costs related to migration and mobility, such as skills shortages due to emigration and recruitment costs, also need to be addressed. Possibilities for cross-border skills recognition should be provided.
58. Furthermore we need to tackle unscrupulous recruitment practices, assist in establishing attractive investment opportunities for diaspora, and protect the rights of displaced persons. We should increase cooperation on access to and portability of earned benefits in accordance with the principles provided for in relevant international agreements.

IV. Monitoring, accountability and review

59. The EU and its Member States remain committed to the establishment and implementation of a strong monitoring, accountability and review framework, which should be an integral part of the Post-2015 Agenda. The Council conclusions from December 2014 set out key principles which should guide them in this endeavour. There should be one overarching framework that covers all aspects of the sustainable development goals and targets and all means of implementation, including all aspects of financing.

60. Reinforcing the universal nature of the Post-2015 Agenda, the main objectives of the monitoring, accountability and review framework should be: to monitor global progress; to foster exchange of best practices and mutual learning including collectively addressing shared challenges; to actively engage all stakeholders; and to provide political and leadership focus to motivate and incentivise further action.

61. The framework should operate at national, regional and global level, and build on already established systems for monitoring and accountability. We encourage all countries to commit to a multi-stakeholder monitoring, accountability and review processes and set up systems for accountability at national level on the basis of national sustainable development strategies or other relevant frameworks. National parliaments, local governments and civil society actors, including knowledge institutions, play important roles in this context as do supreme audit institutions and other independent oversight institutions. Monitoring at national level should also contribute to monitoring at global level including through the provision of statistics and other relevant information on the global indicators. The regional level could provide a useful forum for peer review and learning, and encourage countries to set ambitious targets and stimulate implementation. Work at the regional level could also help to ensure progress on transboundary issues and on regionally shared targets.
62. At the global level, the single monitoring accountability and review framework should make full use of the UN General Assembly, the Economic and Social Council and other relevant bodies or fora specialised in the various fields, in a coordinated manner to avoid duplication and limit administrative burden. The UN's High-Level Political Forum on Sustainable Development (HLPF) should be the primary forum at the global level. The HLPF should draw on national and regional review processes and play a key oversight role in order to maintain political commitment and facilitate progress reviews and the sharing of best practices, and make recommendations for further action at national, regional and global level. The Global Sustainable Development Report should support the HLPF in fulfilling its role and facilitate evidence-based decision-making at all levels. The HLPF should draw lessons from the experience of the Global Partnership for Effective Development Cooperation and of the Development Cooperation Forum.

63. The EU and its Member States support the development of a core set of results-oriented global indicators to underpin the future measurement, monitoring and review of the SDGs. This should be done through a technical expert-led process, guided by the UN system and national and regional statistical offices. We support the roadmap agreed by the UN Statistical Commission for the development of a global indicator framework and its timetable. We welcome the creation of an Inter-agency and Expert Group on SDG Indicators and of the High Level Group in this context. Indicators and data should, to the extent possible, be based on existing indicators to ensure robust datasets and cost effective solutions, while new indicators may also need to be developed. The EU supports selecting global indicators that can be used to track progress simultaneously towards different targets, making an integrated framework that embeds interlinkages and balances the three dimensions of sustainable development - and limiting the number of indicators. To achieve the objectives of reducing inequality and leaving no one behind, relevant quantitative and qualitative indicators should be gender and age sensitive, include a human rights dimension and, where possible, be disaggregated by income, gender, age and other factors. Data collection should make use of the possibilities offered by digital and geospatial data, technologies and in situ monitoring. The EU should support efforts to improve the coverage and quality of data for developing countries.
V. **The way forward**

64. The EU and its Member States will continue to play an active and constructive role in all ongoing processes and support their convergence in order to achieve a single, overarching Post-2015 Agenda. For this purpose, the EU and its Member States will continue to develop and update common positions in order to engage in an effective and unified manner in the ongoing international negotiations, including by taking forward the issues identified in the Annex to the Commission Communication "A Global Partnership for Poverty Eradication and Sustainable Development after 2015”.

65. For this global partnership to succeed, all will have to contribute. The EU and its Member States are committed to playing their part in full and to working constructively with others so that an ambitious, transformative and inclusive Post-2015 Agenda can be established and implemented.