



## Clarifying key concepts embedded in the TOSSD definition

TOSSD Task Force Issues Paper<sup>1</sup>  
6 July 2017

### I. Introduction

1. The concept of “Total Official Support for Sustainable Development” (TOSSD) was first acknowledged by the international community on the occasion of the Third International Conference on Financing for Development in Addis Ababa, Ethiopia in July 2015, where participants agreed to hold<sup>2</sup> “open, inclusive and transparent” discussions on this new proposed statistical measure.
2. Following the Addis Conference, the OECD organised a large number of international panel discussions, workshops and briefings to secure ideas and reactions from a wide variety of actors and stakeholders in order to ensure the measure corresponded to the needs and priorities of the global community<sup>3</sup>. Of particular note was a special internet consultation<sup>4</sup> organised between June and September 2016 soliciting comments on a “TOSSD Compendium”<sup>5</sup>, which set out a detailed overview of then-current thinking regarding the aims, structure and features of the TOSSD measurement framework. The feedback received during the Compendium consultation and from these outreach events resulted in a fundamental rethinking of the purpose, focus and structure of TOSSD. It also prompted a revised working definition of TOSSD, as follows:

***“TOSSD includes all officially-supported resource flows to promote sustainable development in developing countries and to support development enablers and/or address global challenges at regional or global levels.”***

3. This definition corresponds to the revised two-pillar architecture of the TOSSD framework: one pillar covering cross-border flows and the other covering support for promoting development enablers or addressing global challenges (the Global Public Goods agenda)<sup>6</sup>.
4. While the revised definition signalled an important advance in establishing a more relevant and useful TOSSD concept, there remain a number of specific terms in the definition that require greater clarity in order to ensure that TOSSD becomes a functional international statistical standard that can be used by a range of actors with an adequate degree of uniformity and precision.

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<sup>2</sup> See paragraph 55 of the Addis Ababa Action Agenda ([http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA\\_Outcome.pdf](http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf)).

<sup>3</sup> For a full list of events, see: <http://www.oecd.org/fr/cad/financementpourledeveloppementdurable/tossd-events.htm>

<sup>4</sup> See <http://www.oecd.org/dac/financing-sustainable-development/tossd-public-consultation.htm>

<sup>5</sup> See: [http://www.oecd.org/dac/financing-sustainable-development/TOSSD%20Compendium 2016.pdf](http://www.oecd.org/dac/financing-sustainable-development/TOSSD%20Compendium%202016.pdf)

<sup>6</sup> The scope of the TOSSD framework shifted from one focused on providers and recipients to one focused on cross-border flows and the enablers of development/Global Public Goods agenda. See the current architecture of TOSSD in the updated [TOSSD flyer](#).

5. The present document aims to provide background information and outline the main issues regarding three elements of the definition that require clarification<sup>7</sup>: “sustainable development” (Section II), “officially supported” (Section III) and “developing countries” (Section IV). In addition, one of the key eligibility criteria for TOSSD proposed in the Compendium – the alignment of TOSSD activities with partner countries’ priorities – also requires further discussion in order to clarify the extent to which, or whether, this parameter fits with the wider scope of civic and individual rights and aspirations embodied in the 2030 Agenda (Section V).
6. Each of these sections explores the definitional element at hand and takes up, in turn, core descriptive information from the Compendium, a summary of salient points raised during the consultation process, and associated questions for consideration by Task Force members.

## II. The term “sustainable development”

7. Perhaps nothing expresses more cogently, yet more completely, the scope and the complexity of the transformative agenda set out in the 2030 Agenda than the term “sustainable development”. The concept of sustainable development lies at the very heart of TOSSD. In order to ensure TOSSD is a functional, robust statistical system, it will be critical to agree on a definition of this term in order to determine what activities will be included or excluded in TOSSD reporting.
8. The United Nations outlines the following definition for sustainable development<sup>8</sup>:

### Box 1. What is sustainable development?<sup>9</sup>

Sustainable development has been defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Sustainable development calls for concerted efforts towards building an inclusive, sustainable and resilient future for people and planet.

For sustainable development to be achieved, it is crucial to harmonize three core elements: economic growth, social inclusion and environmental protection. These elements are interconnected and all are crucial for the well-being of individuals and societies.

Eradicating poverty in all its forms and dimensions is an indispensable requirement for sustainable development. To this end, there must be promotion of sustainable, inclusive and equitable economic growth, creating greater opportunities for all, reducing inequalities, raising basic standards of living, fostering equitable social development and inclusion, and promoting integrated and sustainable management of natural resources and ecosystems.

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<sup>7</sup> As described in the TORs of the TOSSD Task Force, the work will focus in a first phase on defining the cross-border flow pillar of TOSSD. Other terms in the definition, notably those related to the second pillar of TOSSD – the “global challenges and development enablers” pillar - may require refinement in a second phase.

<sup>8</sup> <http://www.un.org/sustainabledevelopment/development-agenda/>. The initial definition was issued in the commonly called “Brundtland report”: World Commission on Environment and Development (1987), *Our Common Future*, Oxford, Oxford University Press, p. 27. <http://www.un-documents.net/our-common-future.pdf>

<sup>9</sup> See the section “What is Sustainable Development?” in the FAQ section at: <http://www.un.org/sustainabledevelopment/development-agenda>

9. As part of the agreement on the 2030 Agenda, the international community adopted 17 Sustainable Development Goals (SDGs)<sup>10</sup>, 169 targets, and to-date 232 indicators. The list of indicators, a focus for targeted actions and monitoring, was established by the Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs) and agreed at the 48th session of the United Nations Statistical Commission held in March 2017<sup>11</sup>. The goals and targets constitute a concrete expression of what “sustainable development” could encompass in the context of TOSSD.
10. One of the key issues inherent to the term “sustainable development” is the potential tension that exists between the “sustainability” and the “developmental” nature of a specific investment. For example, experience has shown that projects financed in the extractive industries or agroindustries sectors may sometimes have devastating consequences on the environment and/or the livelihoods of poor people. Today, the sustainability of coal power is challenged given the high CO2 emissions it creates. And nuclear power, which generates low-cost energy, can have very serious implications for the sustainability of the environment and life in general given implicit technological risks and the potency of nuclear waste. By the same token, however, there are valid economic and developmental arguments for using official resources to invest in projects in these sectors. For example, investment in oil, gas, coal and precious metals – which can undermine social and environmental sustainability and equitable development progress when it is carried out irresponsibly – can bring significant development benefits in terms of export proceeds, job creation and fiscal revenues. As well, the construction or maintenance of a coal-fired power plant may be the most cost-effective option for some developing countries to provide electricity services at a reasonable price to their populations, in a context where access to renewable sources of energy such as solar or wind power plants may be costly, technically challenging or commercially unviable.
11. The intrinsic duality between “sustainable” and “development” that at times can be contradictory to the notion of “sustainable development” will need to be addressed in determining the scope and nature of TOSSD-eligible resource flows.

#### **Key relevant points from the Compendium**

12. The TOSSD measurement framework is being established to facilitate global efforts to monitor development finance provided in support of the *2030 Agenda for Sustainable Development*<sup>12</sup>. The Compendium evoked the five key pillars of sustainable development as agreed by the international community, set out in box 2 below:

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<sup>10</sup> <https://sustainabledevelopment.un.org/>

<sup>11</sup> <https://unstats.un.org/sdgs/indicators/indicators-list/>

<sup>12</sup> See <https://sustainabledevelopment.un.org/post2015/transformingourworld>.

**Box 2. Extract from the Declaration**  
**"Transforming our world: the 2030 Agenda for Sustainable Development"**

**People:** We are determined to end poverty and hunger, in all their forms and dimensions, and to ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment.

**Planet:** We are determined to protect the planet from degradation, including through sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change, so that it can support the needs of the present and future generations.

**Prosperity:** We are determined to ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social and technological progress occurs in harmony with nature.

**Peace:** We are determined to foster peaceful, just and inclusive societies which are free from fear and violence. There can be no sustainable development without peace and no peace without sustainable development.

**Partnership:** We are determined to mobilise the means required to implement this Agenda through a revitalised Global Partnership for Sustainable Development, based on a spirit of a strengthened global solidarity, focused in particular on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people.

13. The Compendium also noted that, in today's more diversified development finance landscape, "sustainable development" can cover a broader range of activities in developing countries – activities that do not necessarily have development as their *primary* objective but instead accommodate a mix of objectives in line with the principle of mutual benefit (where both the provider and the recipient country involved in a given development co-operation activity derive benefits). Accordingly, a TOSSD project could serve the interests of all countries involved in a bilateral or triangular project – instead of focusing exclusively on the development of one of the countries involved. These interests may be developmental, but could also be of a commercial, cultural or political nature.
14. Finally, the Compendium stressed the importance of defining "sustainable development" in a way that enabled reporting agencies charged with compiling TOSSD data to readily assess the eligibility of an activity against sustainable development – and decide whether to count it or not.

#### **Reactions and feedback from the international community**

15. There were numerous reactions from the international community regarding approaches for defining "sustainable development" in the context of TOSSD. Many called for clarifying more explicitly the definition of "sustainable development" in the context of TOSSD – and in particular the need for a broad-based international dialogue on what characterizes a resource flow as "developmental". Several considered it would be preferable for TOSSD to make reference to the 2030 Agenda or the SDGs themselves. One suggested it could not necessarily be assumed that all flows that have some 'developmental' intent are also *de facto* supporting SDG delivery. A possible limitation of these proposals is the time-bound nature of the Sustainable Development Goals, which are to be achieved by 2030, while TOSSD aims to track support much beyond this date.

16. Finally, one respondent noted that a more or less continuous discussion by the international community will be needed regarding the definitional scope of TOSSD as the framework matures and as successive reporting cycles take place, for example in the area of climate finance, to understand what exactly would fall within TOSSD.

### Other considerations

17. Based on the above elements, three possible ways have been identified to define “sustainable development” and thereby clarify the eligibility of TOSSD activities:
- A first option could be to use the definition of “sustainable development” (Box 1) and start defining criteria for TOSSD-eligibility based on this definition. While this would reinforce the link between TOSSD and the internationally agreed UN definition of the term, the very expansive and generic nature of the language would complicate work to explicitly define TOSSD-eligibility.
  - A second option could be to set out specific criteria based on the five pillars of the 2030 Agenda itself (Box 2). For example, regarding the first pillar discussing “People”, TOSSD-eligible activities would include activities that promote “the end of poverty and hunger, in all their forms and dimensions, and ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment”. While the text in the different pillars is more specific and focused, it is still broad and vague and therefore would be difficult to operationalise in a statistical system.
  - A third option could be to look at the SDGs themselves and identify as “sustainable development” those activities that directly correspond to a specific target or, even more directly, that aim to influence one of the 232 indicators.<sup>13</sup>

#### Issue for discussion

TOSSD Task Force members are invited to express their views regarding the following question:

*Among the options set out above, which would be the preferable basis for the TOSSD definition and how could it be operationalised in the TOSSD statistical framework?*

### III. The term “officially supported”

#### The rationale for the term “officially supported” in the TOSSD definition

18. In the context of traditional aid, “official flows” are defined as flows provided by official agencies, including state and local governments, or by their executive agencies, or by public enterprises. The term “officially supported resource flows” in the TOSSD definition aims to cover more completely the different modalities used by the official sector to provide resources to developing countries.

<sup>13</sup> For the latest list of indicators and targets, see <https://unstats.un.org/sdgs/indicators/indicators-list/>

19. The term “officially supported flows” covers simultaneously the notion of i) “direct” support provided through a grant or a loan or technical assistance and ii) flows that are mobilised by official interventions that are not themselves flows – but that are indispensable for mobilising the flow. Risk-mitigation instruments, such as official guarantees used to cover the risk of default by developing countries, are examples of such instruments. In the context of TOSSD, a definition using the term “official flows” would mean excluding these instruments that are increasingly being used in development finance operations. “Officially supported” opens up the concept so that it accommodates the official use of certain financial instruments.
20. Further, “officially supported resource flows” also accommodates the use by the official sector of financial instruments (such as mezzanine finance or collective investment vehicles) that leverage additional flows that are private, not official. This technical designation in the TOSSD definition would open the door for TOSSD data to include private flows mobilised through official interventions. The more restrictive term “official flows” would not suit this type of official support.
21. Finally, some actors involved in providing development co-operation activities may have combined public and private ownership shares e.g. public-private enterprises. The term “officially-supported” better reflects the more indirect nature of a public intervention carried out by a state-owned enterprise (SOE). This particular aspect of the term “officially supported” raises the question as to whether SOEs should be considered as TOSSD provider institutions.
22. While the first two dimensions described above will be covered in the TOSSD Task Force issues paper on “TOSSD-eligibility of specific financial instruments”, the last one will be covered below.

#### **Key relevant points from the TOSSD Compendium and reactions from the international community**

23. The Compendium defined the scope of official providers that could be considered in the TOSSD as follows: “TOSSD would cover official resources provided by national, state or local government agencies and public corporations, irrespective of the financial instrument used”.
24. Feedback on the Compendium highlighted the importance of defining the range of official actors that provide development co-operation in the context of TOSSD in order to minimise the potential confusion created by the use of different terms such as 'provider' or 'provider country' – which do not always clearly designate which entities or actors the term encompasses, including whether they are official or quasi-official (e.g. a public/private entity).
25. A critical issue emerging from other consultation exercises is whether public corporations should be included as “official” providers of development co-operation or whether conditions should apply.
  - One view is that SOEs with substantial government ownership should be included as official providers as long as the government has a majority equity share in the company. One advantage of this approach lies in the capacity this would provide governments to request information from these companies, as part of their overall obligation to report on all officially supported flows. Having access to this information would increase overall transparency and coverage on development co-operation activities carried out in developing countries. Moreover, some countries, such as China, have a large number of public corporations that are potentially involved in development co-operation activities – and

these activities should be acknowledged in the TOSSD framework. Finally, the absence of data on flows by state-owned corporations would reduce the ability of the international community to understand and monitor international investment flows.

- On the other hand, some consider that public corporations and public/private enterprises, even if state-owned, behave as private operators and therefore should not be considered as official providers. Supporters of this approach believe that including SOEs would only inflate development co-operation figures.

### Issues for discussion

Task Force members are invited to consider the following questions:

*Is the difference between “official” and “officially supported” resource flows important for TOSSD?*

*Would “officially supported” flows include support provided by SOEs or companies with substantial government ownership stakes?*

## IV. The term “developing country”

### Key relevant points from the TOSSD Compendium

26. One of the fundamental characteristics of the SDGs is that they are universal. All countries have adopted them and all countries may need support to achieve them, although different countries will need different types of support and in different measure. Therefore, in the context of TOSSD, the definition of eligible developing countries may differ from definitions or classifications of developing countries that exist in other contexts.
27. Notwithstanding the universal scope of the SDGs, TOSSD is aimed at capturing resource flows provided to the countries facing the greatest challenges in achieving the SDGs – developing countries. While definitions for “developing countries” have proved elusive for many in the international arena over the years and some are moving away from using this term, it will be important to clarify how TOSSD-eligible countries can be defined. Some approaches exist. For example, among members of the OECD DAC, the term “developing country” has generally been taken to mean a country eligible for ODA. The World Bank has historically used the term “developing countries” to refer to low- and middle-income countries, measured in terms of per capita gross national income (GNI)<sup>14</sup>.
28. The 2030 Agenda recognises the importance of assessing progress based on alternative measures that can complement country income level.<sup>15</sup> A number of multidimensional indices exist drawing on different criteria, for example the Human Development Index (HDI), the Economic Vulnerability Index (EVI), the Human Asset Index (HAI), the Country Policy and

<sup>14</sup> In 2016 the World Bank decided not to use “developing countries” or “developing world” any more given the heterogeneity of country circumstances and the lack of specificity implicit in the terms.

<sup>15</sup> See 2030 Agenda for Sustainable Development, paragraph 48.

Institutional Assessment (CPIA), the Multidimensional Poverty Index (MPI). These indices have the virtue of more clearly demarcating differences among countries in terms of social and economic progress, but they are complex and tailored to specific objectives.

29. In the context of TOSSD, the term "developing countries" could potentially be broader than the ODA definition. For example, while most high-income countries can generally finance their own development programmes, some that have recently graduated or are close to graduating seek support in the form of technical co-operation, capacity building, science and technology transfer in order to implement the SDGs<sup>16</sup>. As well, some high-income small island states that are particularly vulnerable to the effects of global warming (sea rise, catastrophic weather events) may need resources to strengthen resilience, acquire specific technologies, or recover from devastating storms or volcanic activity. While these examples argue for enabling some high income countries to be eligible for TOSSD resources, in a larger sense it will be important to ensure that country eligibility for TOSSD flows is not excessively broad or accommodating.
30. For operational purposes, a list of TOSSD-eligible countries will need to be established. Such a list could be created on a voluntary basis, allowing countries that are graduating from concessional finance to opt-in or opt-out of the list.
31. The TOSSD Compendium posed the following question to the international community:

*Which alternative multi-dimensional approaches beyond income criteria could be used to assess country eligibility?*

### Reactions and feedback from the international community

32. A total of eight sets of comments were submitted by different international actors to the Compendium question:
  - Four respondents advised adoption of the current list of developing countries based on GNI criteria for the sake of coherence and simplicity. International GNI classification schemes (such as World Bank income categories) and specific country categories (such as the UN list of Least Developing Countries) are used by a large number of countries and international institutions and think tanks as key reference points, and finding a suitable alternative definition that is consistent and predictable might be difficult. In addition, using criteria other than GNI, such as inequality, may result in the inclusion of high-income countries in TOSSD, such as the USA, where inequality is high<sup>17</sup>. One respondent indicated that if the group of TOSSD-eligible countries were ultimately different than the "traditional" list of developing countries, a new term – such as TOSSD-eligible countries – should be coined to avoid confusion.
  - Two respondents considered that a new list of developing countries should be developed, with one specifying that high-income countries with special development challenges should be included, including Small Island Developing States (SIDS). Further, a case can be made that including some countries who have recently reached high-income status in the TOSSD framework would facilitate monitoring and punctual interventions to keep them from falling

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<sup>16</sup> See the full list of World Bank Country and Lending Groups at: <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>

<sup>17</sup> <http://www.oecd.org/social/inequality.htm#income>

back into lower income categories. One comment observed the large number of Latin American countries poised to move to the high-income category despite having large numbers of poor people within their borders, which argued for having some flexibility in establishing income boundaries for TOSSD-eligible countries. One respondent opposed opening TOSSD to high income countries, noting that even if the development objective is only one of several objectives of TOSSD, it should still be the most important objective.

- Two respondents indicated support for the idea that the TOSSD list of eligible countries should be voluntary. They reasoned that, in view of the universality of the 2030 Sustainable Development Agenda, it would be essential to make it possible for all countries wishing to receive TOSSD resources to be eligible to do so, offering some room for countries graduating from concessional finance to opt-in or opt-out of the list.

### Issues for discussion

Task Force members are invited to express their views regarding the following questions:

*What international standard or definition of “developing country” could be used for TOSSD?  
What might be relevant eligibility criteria in this regard?*

*Should the list of TOSSD-eligible countries be voluntary to reflect the universality of the 2030 agenda and the specific challenges that some high-income countries face?*

## V. Alignment with partner countries’ priorities

33. One of the foundational pillars of effective development co-operation, distilled over decades of trial and error and enshrined in South-South co-operation principles and the Paris and Busan Declarations, is the notion that development co-operation should align with partner countries’ priorities as set out in national development strategies and policies. In this spirit, the Compendium proposed this as one of three general criteria governing the TOSSD-eligibility of resource flows<sup>18</sup>. Feedback from the international community in terms of operationalising this criterion was mixed, reflecting challenges in securing and validating relevant information in a functional, widely diffused statistical system and concerns that a “broad-brush” approach to eligibility of this nature could hinder broader SDG undertakings relating to governance, human rights, participation and voice. At the same time, developing countries and leading international organisations have expressed strong support for incorporating this principle in the definition of TOSSD. While this notion does not currently figure in the TOSSD definition in the light of concerns that were expressed during TOSSD consultation and outreach efforts, there is interest in some quarters for it to be reflected. Guidance from the TOSSD Task Force on this issue is therefore being sought in this regard.

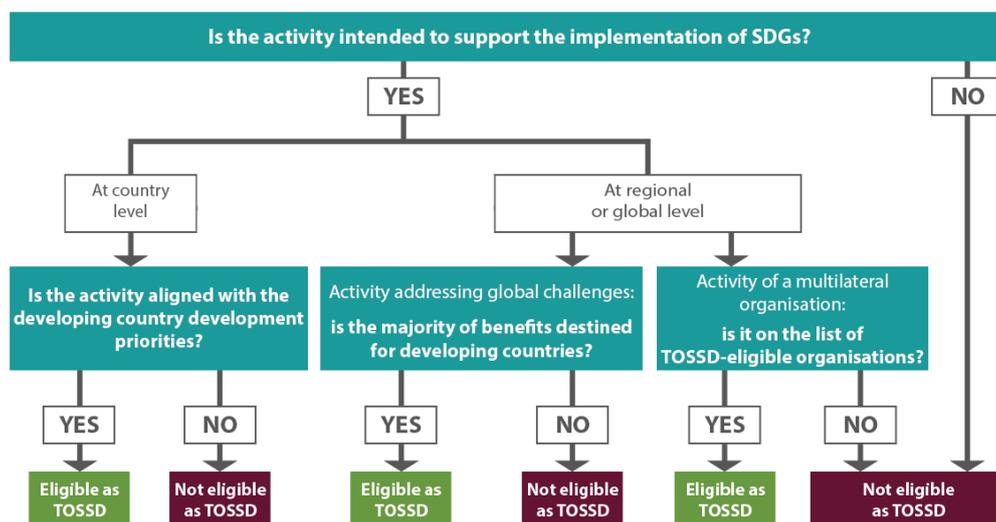
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<sup>18</sup> The other two criteria were that TOSSD-eligible resources would need to be i) targeted at efforts to achieve the SDGs and to support the Means of Implementation agreed in the Addis Ababa Action Agenda and subsequent follow-on universally-agreed sustainable development strategies and ii) in conformity with universally-agreed multilateral standards, principles and rules (e.g. WTO, UN Responsible Investment Principles, ILO Declaration on Fundamental Principles and Rights at Work).

## Key relevant points from the TOSSD Compendium

34. The Compendium reiterated the principle of ensuring alignment with developing country development priorities as a key criterion for TOSSD eligibility. A “Decision Tree” in the Compendium operationalised this ambition (see Figure 1 below).

Figure 1. Decision tree for determining eligibility of TOSSD activities



## Reactions and feedback from the international community

35. While feedback on the Compendium evinced strong support for the alignment of TOSSD resources to partner countries' development priorities, concerns were raised regarding the challenges implicit in operationalising such a concept.

- Several questioned how the actual alignment of TOSSD activities with country priorities could be established *ex ante*. For example, alignment could be demonstrated by the presence of the activity in national development plans – but these plans tend to set medium-term priorities (three to five years), while support for SDG achievement may need to be continuously supported over many years. At the same time, some investment activities – while very relevant to achieving the SDG – may not be mentioned in development plans either because they are at very incipient stages of development or simply not known at the time of the design of the plan. In the event of an evolution in government priorities, would TOSSD-eligible projects become ineligible? This would make comparability of TOSSD data over time difficult and create breaks in statistical series.
- A second challenge in operationalizing the alignment of activities mentioned by respondents was the relatively weak statistical capacity of recipient countries, which would compromise the ability of certain countries to be able to validate the eligibility of TOSSD activities.
- Thirdly, validating TOSSD data for a large number of countries at the time of reporting could take months, if not years.

36. A special workshop was organised in Lisbon, Portugal in September 2016 to identify and assess key statistical issues and possible approaches and tools that could be deployed regarding how the TOSSD framework could address challenges in measuring support to SDGs 10<sup>19</sup> and 16<sup>20</sup>, which focus on a range of political economy and governance issues. Participants questioned whether support designed to help marginalised groups (ethnic, religious, gender, sexual orientation, etc.), or to promote empowerment (discrimination, human rights, political representation, etc.) or to tackle governance challenges (corruption, due process, election procedures, press freedoms, etc.) would necessarily be found in national development strategies. The general view from the workshop was that the “Decision Tree” requirement (see Figure 1) that TOSSD-eligible expenditures need to be aligned with countries strategies is too restrictive, in particular for non-traditional, innovative or more political issues. Further, participants agreed it will be necessary to establish clear parameters regarding legitimate TOSSD expenditures, e.g. when is a group a terrorist organisation and when is it a resistance movement fighting oppression? Greater clarity for TOSSD expenditures would be needed in order to judge the appropriateness/legitimacy of an investment and whether/what criteria and/or thresholds would be needed.

#### **Issue for discussion**

TOSSD Task Force members are invited to discuss the following question:

*Should the definition specify that TOSSD-eligible resource flows need to be aligned with the development priorities of recipient countries, or are there circumstances where SDG-related support may not fully conform to country development priorities e.g. regarding governance issues, gender, sexual rights, human rights, access to information, empowerment.*

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<sup>19</sup> SDG 10 calls for nations to “reduce inequality within and among countries”.

<sup>20</sup> SDG 16 enjoins the international community to “promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.