
Osaka Comprehensive Accountability Report on G20 Development Commitments

Osaka, Japan 2019



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Abbreviation

AAAA	Addis Ababa Action Agenda on Financing for Development	HRD	Human Resource Development
AAG	Africa Advisory Group	HLPF	High Level Political Forum on Sustainable Development
ACWG	Anti-Corruption Working Group	IDA	International Development Association
ADB	Asian Development Bank	IDB	Inter-American Development Bank
AEOI	Automatic Exchange of Information	IFAD	International Fund for Agriculture Development
AfDB	African Development Bank	IFA WG	International Financial Architecture Working Group
AMR	Antimicrobial Resistance	IFC	International Finance Cooperation
APEC	Asia Pacific Economic Cooperation	IFFs	Illicit Financial Flows
APR	Annual Progress Report	IGF	Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development
ARM	Agriculture Risk Management	IIWG	Investment and Infrastructure Working Group
ASEAN	Association of South-East Asian Nations	ILO	International Labor Organization
AU	African Union	IMF	International Monetary Fund
BEPS	Basic Erosion and Profit Shifting	IOs	International Organizations
BWLTF	G20 Business Women Leaders Task Force	IsDB	Islamic Development Bank
B20	Business 20	ISPA	Inter-Agency Social Protection Assessment
CAF	Development Bank of Latin America	IWG	Infrastructure Working Group
CAR	Comprehensive Accountability Report	J20	Justice 20
CARICOM	Caribbean Community	LDCs	Least Developed Countries
CFS	Committee on World Food Security	LIDC	Low Income Developing Countries
CSO	Civils Society Organizations	LLDCs	Land Locked Developing Countries
CwA	Compact with Africa	L20	Labor 20
C20	Civil 20	MDBs	Multilateral Development Banks
DWG	Development Working Group	MSMEs	Micro, Small and Medium Enterprises
ECD	Early Childhood Development	MTRS	Medium-Term Revenue Strategies
ECDAN	Early Childhood Development Action Network	MYAP	Multi-Year Action Plan
ESF	Environmental and Social Framework	NEPAD	New Partnership for Africa's Development
EWG	Employment Working Group	OECD	Organization for Economic Cooperation and Development
FIAP	G20 Financial Inclusion Action Plan	PARM	Platform for Agricultural Risk Management
GAFSP	Global Agriculture and Food Security Program	PCT	Platform for Collaboration on Tax
GPFI	Global Partnership for Financial Inclusion		
GPIB	Global Platform for Inclusive Business		
G20 Action Plan	G20 Action Plan on 2030 Agenda for Sustainable Development		

PPF	Project Preparation Facilities	TVET	Technical and Vocational Education and Training
PPP Monitor	Private-Public Partnership Monitor		
RAI	Principles for Responsible Investment in Agriculture and Food Systems	T20	Think Tank 20
		UHC	Universal Health Coverage
SADC	Southern African Development Community	UNDP	United Nations Development Program
		UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
SAFIN	Agri-SME Finance and Investment Network		
SDGs	Sustainable Development Goals	UNGA	United Nations General Assembly
SDS	Sustainable Development Sector	U20	Urban 20
SIDs	Small Island Developing States	VGGT	Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests
SMEs	Small and Medium Enterprises		
SOEs	State Owned Enterprises	VPLM	Voluntary Peer Learning Mechanism
SPIAC-B	Social Protection Inter-Agency Cooperation Board	WBG	World Bank Group
		WCO	World Customs Organization
TADAT	Tax Administration Diagnostic Assessment Tool	W20	Women 20
		3G	Global Governance Group
TIWB	Tax Inspectors Without Borders		

Executive Summary

The *Osaka Comprehensive Accountability Report on G20 Development Commitments* takes stock the progress on the G20 Development Agenda since the last Comprehensive Accountability Report (CAR) in 2016. Accountability processes support learning from the implementation of previous commitments and serve the G20's transparency and credibility. With the adoption of the *G20 Action Plan on the 2030 Agenda for Sustainable Development (G20 Action Plan)* in 2016, the DWG was mandated to support Sherpas to enhance policy coordination and coherence for- sustainable development across relevant G20 tracks and work streams.

Chapter 2 reviews the progress of G20 development commitments since the CAR 2016. Among 54 commitments, 19 are marked as "complete" (5 of which are for ongoing monitoring in the next CAR in 2022), 33 are marked as "on track", and 2 are marked as "mixed progress". This Chapter also provides in-depth review of progress of the G20 development commitments in the six Sustainable Development Sectors (SDS) and the G20's overall contribution to the implementation of the 2030 Agenda.

Chapter 3 reviews the progress of G20 commitments on infrastructure, health and Africa, originating from other working groups and work streams furthering the implementation of the 2030 Agenda. In line with the approach developed by the Hamburg Annual Progress Report (2017), the selection of themes is left at the Presidency's discretion.

Chapter 4 provides the overview of outreach activities, organised by consecutive G20 presidencies over the last three years. In 2016, China invited the largest number of developing countries as guest countries for the Hangzhou Summit. In 2017, under the German Presidency, outreach with African countries took place in the context of the Partnership with Africa. In 2018, Argentina sought to better represent Latin America and Caribbean within the G20.

Chapter 5 draws lessons learned from the DWG accountability process since 2016 and presents conclusions for future work on the G20 development commitments. These include (1) update of the DWG Accountability Framework, (2) balance of comprehensiveness, detail and reader-friendliness, and (3) keeping the range of commitment to monitor at a manageable size (e.g. sun-setting of commitments).

Chapter 1 Introduction

1.1 Overview of the G20 Development Agenda

The G20 is committed to fostering strong, sustainable, balanced and inclusive growth, and ensuring that no one is left behind in our efforts to eradicate poverty, achieve sustainable development and build an inclusive and sustainable future for all.

At the G20 Toronto Summit in June 2010, the Leaders agreed to establish the Development Working Group (DWG) and mandated it to elaborate a development agenda and multi-year action plans. At the G20 Seoul Summit in November 2010, the Leaders adopted the *Seoul Development Consensus for Shared Growth* and the *Multi-Year Action Plan (MYAP)*. The *Seoul Development Consensus* sets out the G20 Development Principles, which outline the characteristics of the G20 actions and policies: (1) Focus on economic growth; (2) Global development partnership; (3) Global or regional systemic issues; (4) Private sector participation; (5) Complementarity; and (6) Outcome orientation.

Under the Russian Presidency in 2013, with most of the MYAP actions completed, the DWG adopted the *Saint Petersburg Development Outlook*, which identified five core priorities for the G20 development agenda to guide future work: (1) Food Security; (2) Financial Inclusion and Remittances; (3) Infrastructure; (4) Human Resource Development; and (5) Domestic Resource Mobilisation.

At the G20 Hangzhou Summit in 2016, the Leaders endorsed the *G20 Action Plan on the 2030 Agenda for Sustainable Development (G20 Action Plan)* to further align its work with the 2030 Agenda for Sustainable Development, including the Sustainable Development Goals (SDGs) and the Addis Ababa Action Agenda on Financing for Development (AAAA). The G20 Action Plan includes High Level Principles and identifies issues of common concern and encouraging policy dialogue, coherence and coordination as Sustainable Development Sectors (SDS): (1) Infrastructure; (2) Agriculture, Food Security and Nutrition; (3) Human Resource Development and Employment; (4) Financial Inclusion and Remittances; (5) Domestic Resource Mobilization; (6) Industrialization; (7) Inclusive Business; (8) Energy; (9) Trade and Investment; (10) Anti-Corruption; (11) International Financial Architecture; (12) Growth Strategies; (13) Climate Finance and Green Finance; (14) Innovation; and (15) Global Health.

This report takes stock of progress made in the DWG since the last DWG Comprehensive Accountability Report, which coincided with the adoption of the G20 Action Plan in 2016.

DWG Priorities over 2016-2018



- G20 Contribution to the Implementation of the UN 2030 Agenda for Sustainable Development & Enhancing Coordination and Policy Coherence with other G20 work streams
- Supporting industrialization in Africa and LDCs
- Comprehensive Accountability Report
- Inclusive Business



- 2030 Agenda for Sustainable Development
- Accountability
- G20 Africa Partnership
- Rural Youth Employment
- #eSkills4Girls



- Inclusive Business
- Moving forward on the G20 Action Plan on the 2030 Agenda
- Early Childhood Development
- Sustainable Habitat
- Accountability

1.2 DWG Accountability Process

Accountability processes support learning from the implementation of previous commitments and serve the G20's transparency and credibility. At the G20 Los Cabos Summit in 2012, the Leaders invited the DWG to explore implementing a process to ensure assessment and accountability for G20 development actions (*Leaders' Declaration*, Para. 64). During the Russian Presidency the accountability process was established and since its first *Saint Petersburg Accountability Report on G20 Development Commitments* in 2013, the DWG has produced accountability reports, namely Comprehensive Accountability Reports (CARs) in every three years and Annual Progress Reports (APRs) in years in between, in line with the DWG Accountability Framework (2014).

With the adoption of the G20 Action Plan in 2016, the DWG was mandated to support Sherpas to enhance policy coordination and coherence for sustainable development across relevant G20 tracks and work streams, facilitating the implementation of the Action Plan and reporting on a regular basis to G20 Sherpas. At the same time, each relevant working group and work stream is responsible for actions it takes forward as well as tracking progress through relevant G20 accountability processes and mechanisms. Following the *G20 Action Plan*, the *Hamburg (2017)* and *Buenos Aires (2018)* APRs have reflected progress on a number of G20 development commitments originating from other working groups and work streams, considered relevant to the implementation of the *G20 Action Plan*.

Under the Japanese Presidency, the DWG has prepared the first CAR (CAR 2019) since the adoption of the *G20 Action Plan* to track progress and fulfilment of commitments since the *Hangzhou CAR* in 2016 (CAR 2016). It follows the principles set down in the DWG Accountability Framework and continues approaches developed in the previous

two APRs (2017 and 2018). This report goes beyond the previous two APRs in terms of providing in-depth reviews of progress made in each priority area in Chapter 2, presenting outreach activities under the past three Presidencies in Chapter 4. The objective of this report is to provide a comprehensive and detailed account of the DWG's contributions to general G20 efforts on sustainable development, including the DWG's approach of highlighting selected examples of work in other G20 working groups and work streams. To this effect, the review of progress on G20 development commitments in Chapter 2 will focus on the six SDS to which the DWG contributes as well as its work on implementing the G20 Action Plan as an overarching priority. For each priority area, DWG contributions since 2016 are reviewed along with an in-depth assessment for one commitment originating from DWG work in the respective policy area. Chapter 3 presents G20 commitments on infrastructure, health and Africa, which do not originate in the DWG in line with the approach developed in the Hamburg APR (2017), leaving the selection of themes at the Presidency's discretion.

Chapter 2 Implementation of G20 Development Commitments

This chapter reviews the progress of G20 development commitments since the CAR 2016. It accounts for all commitments monitored by the DWG with the exception of those explicitly considered as “complete” in previous DWG comprehensive accountability report. It also reviews commitments decided upon in the DWG under Argentina’s G20 presidency in 2018.

Since the CAR 2016, 8 new active G20 development commitments have been added to the list tracked by the DWG. 17 Commitments marked as “complete with ongoing monitoring” (5 from the CAR 2016, 2 from the APR 2017 and 10 from the APR 2018), are examined in this report for their medium to long-term impact.

This report structures all G20 development commitments around the SDS as set out in the G20 Action Plan and the G20’s overall contribution to the implementation of the 2030 Agenda.

2.1 Overview of G20 Development Commitments Monitor

Among the 54 G20 development commitments reviewed below, 19 are marked as "complete" (5 of which are for ongoing monitoring in the next CAR in 2022), 33 are marked as "on track", and 2 are marked as "mixed progress".

The status of the commitments is summarised in the table using the “traffic light”-style coding adopted in previous accountability reports: on track (green); mixed progress (orange); stalled (red). Complete and complete with ongoing monitoring are identified with a ✓.

The annex provides detailed accounts of progress on specific G20 development commitments.

No.	Status		Commitment
2030 Agenda for Sustainable Development			
1	Complete	✓	(2015) Develop an action plan in 2016 to further align the work of the G20 with the 2030 Agenda
2	On track		(2017) Continue to take forward the Action Plan by agreeing upon and implementing comprehensive and concrete collective actions. Facilitated by G20 work streams in coordination with the Development Working Group (DWG) [...] the list of comprehensive and concrete actions will be updated by successive G20 presidencies.
3	On track		(2017) Engage in voluntary peer learning on the implementation of the 2030 Agenda and call upon others to join this important exercise as a complementary action towards Voluntary National Reviews.
4	On track		(2018) We will further enhance and deepen the dialogue and knowledge exchange with the engagement groups and other stakeholders at an early stage and in a regular and systematic manner.
5	On track		(2018) We will highlight collective and concrete G20 actions taken so far towards implementing the G20 Action Plan (...) taking the opportunity of the HLPF in New York in 2019 which will take place at the level of Heads of States and Governments

SDS Infrastructure			
6	On track		(2010) Identify a limited number of regional initiatives with an action plan to reduce bottlenecks and deliver concrete outcomes
7	Complete with ongoing monitoring	✓	(2010) Assess how best to integrate environmental safeguards in an effective cost-efficient manner.
8	Complete	✓	(2013) Examine potential implications for low income countries (LICs) from work of the Investment and Infrastructure Working Group (IIWG) and strengthen coordination with the IIWG
9	Complete	✓	(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 [(Project Preparation Facilities)] will collaboratively support governments to develop prioritised lists of infrastructure projects, building on existing cooperation and allotting 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.
11	On track		(2014) 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) Promote a policy dialogue with LICs, MDBs, regional institutions, investors, and relevant stakeholders on cross-cutting infrastructure issues requiring joint inputs from both groups.
13	On track		(2016) Reaffirm commitment to promote investment with a focus on infrastructure in terms of both quantity and quality. [...] Stress the importance of quality infrastructure investment [...]
14	On track		(2018) It is necessary to develop a shared understanding of “quality infrastructure” within the G20 to support and promote infrastructure projects (...). We will coordinate across both the Finance and Sherpa tracks to avoid duplicating efforts and meet global infrastructure needs.
15	On track		(2018) We call on the OECD to work with other relevant stakeholders to support the G20 in assessing and addressing data needs for a regional planning approach, and also sharing effective experiences, especially those related to the design and implementation of mechanisms to strengthen data collection. We look forward to a first report in 2019.
16	On track		(2018) Promote effective and multi-stakeholder partnerships to stimulate and deepen the sharing of experiences and lessons learned in regional planning (...). We call on the IDB and other relevant stakeholders, to support and lead the exchange of knowledge on regional planning and its different dimensions, taking into account the vulnerability of all groups. We suggest that due consideration should be given to gender and the interlinkages with the principles
SDS Agriculture, Food Security and Nutrition			
17	On track		(2010) Promote increased procurement from smallholder producers and strengthen their access to markets in line with domestic and regional strategies
18	Mixed progress		(2010) Confirm commitment to scaling-up nutrition through a combination of direct nutrition interventions and incorporation of nutrition into all relevant policies

19	Mixed progress		(2015) Uphold the FAO's Voluntary Guidelines on the Responsible Governance of Tenure (VGGT) and the 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 GAFSP [(Global Agriculture and Food Security Program)].
20	On track		(2015) 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 safety nets.
21	On track		(2015) Improving the investment climate in agriculture sectors of LIDCs by supporting the Platform for Agriculture Risk Management (ARM).
22	Complete	✓	(2015) Promoting reductions of food 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.

SDS Human Resource Development, Employment and Education

23	Complete with ongoing monitoring	✓	(2010) Enhance knowledge sharing on skills for employment in low income countries.
24	Complete	✓	(2010) Support the implementation of nationally-designed social protection floors in developing countries, especially LICs
25	Complete	✓	(2010) Foster international policy coherence to assist LICs in implementing nationally-determined social protection floors, with IOs to develop policy options
26	On track		(2013) Work with relevant IOs to assist interested developing countries to assess skills development needs and build national capacity on quality training for all stakeholders.
27	On track		(2013) 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.
28	Complete	✓	(2015) Carry out further work in 2016 to improve policy coherence on HRD [(Human Resource Development)], specifically between the DWG and the Employment Working Group.
29	On track		(2017) Launch the G20 Initiative for Rural Youth Employment in developing countries with a focus on Africa contributing, in alignment with developing countries' strategies, to creating 1.1 million new jobs by 2022 and to providing innovative skills development programmes for at least 5 million young people over the next five years
30	On track		(2017) Launch the #eSkills4Girls initiative to promote opportunities and equal participation for women and girls in the digital economy, in particular in low income and developing countries
31	On track		(2018) We call on IOs, MDBs and other financing institutions to identify and strengthen suitable financial instruments, mechanisms and partnerships, including possibilities for new ones but avoiding duplication, and mobilize resources to scale up quality ECD programs in low-income and developing countries based on their national needs and priorities.
32	On track		(2018) Engage in international cooperation as a catalyst for scaling-up and improving the quality and accessibility of multi-sector ECD programs, particularly in supporting low income and developing countries. To this end, we will coordinate with MDBs, financial institutions and IOs, as well as seek to promote

			opportunities for collaboration through North-South, South-South and Triangular Cooperation which involve a diversity of actors, resources and instruments.
33	On track		(2018) Provide ECDAN with experiences and best practices related to our national programs and/or international cooperation among ECD initiatives (...) We call on ECDAN to also identify best practices within non-G20 countries and develop a sustainable platform and communication strategy to enable them to share this knowledge along with technical standards for quality ECD programs, especially for low-income countries. The platform should be operational by 2019.
SDS Financial Inclusion and Remittances			
34	Complete with ongoing monitoring ¹	✓	(2015) 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
35	Complete with ongoing monitoring ¹	✓	(2015) Undertake analysis to better understand remittance sectors and key corridors to maximize the gains from remittances, and boost financial inclusion, consumer protection and literacy.
36	Complete with ongoing monitoring ¹	✓	(2015) Continue to work with other G20 work streams to support policy coherence on the implementation of the G20 Action Plan on SME Financing 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.
37	Complete	✓	(2016) Implement and review the G20 Financial Inclusion Action Plan (FIAP)
SDS Domestic Resource Mobilisation			
38	On track		(2014) Ensure developing countries can participate in, and benefit from, the G20/OECD BEPS [(Base Erosion and Profit Shifting)] 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.
39	On track		(2014) Ensure developing countries can participate in, and benefit from, Automatic Exchange of Information (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.
40	On track		(2014) 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.
41	Complete	✓	(2015) 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.

¹ Notwithstanding the status of these commitments, the continuity of monitoring by GPFI beyond 2020 will be subject to the result of the ongoing streamlining process of the GPFI given the fact that the G20 Leaders asked GPFI to review its works and determine its future work program by the end of 2020.

42	Complete	✓	(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.
43	On track		(2016) Continue our work on addressing cross-border financial flows derived from illicit activities, including deliberate trade mis-invoicing, which hampers the mobilisation of domestic resources for development, and welcome the communication and coordination with the World Customs Organization for a study report in this regard following the Hangzhou Summit.
SDS Industrialisation			
44	On track		(2016) Launch the G20 Initiative on Supporting Industrialization in Africa and LDCs [...] with a focus on women and youth; and promoting science, technology, and innovation as critical means for industrialization.
SDS Inclusive Business			
45	Complete	✓	(2015) Taking forward the G20 Inclusive Business Framework: Establish the G20 Global Platform on Inclusive Business (GPIB)
46	Complete	✓	(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
47	On track		(2018) Foster and engage, in accordance with our respective capabilities, in international cooperation initiatives related to inclusive business, particularly in those addressed to low income and developing countries, in coordination with (...) development partners. This includes South-South and Triangular Cooperation in which a diversity of actors, resources and instruments can be integrated.
48	On track		(2018) Call on MDBs and development finance institutions to boost their efforts towards the sector (...) through financial and non-financial services, and strengthen the impact measurement, management and reporting of their investment
49	On track		(2018) We therefore request the UNDP to update the GPIB to provide governments, the private sector and development stakeholders with relevant, practical information on financing alternatives, policy instruments and experiences, especially those incorporating the use of innovative private financial instruments as well as public procurement practices to support Inclusive Business. We also encourage strengthening the GPIB's efficiency, sustainability and visibility, by working in partnership with other relevant stakeholders and optimizing synergies with other platforms.
50	On track		(2018) We ask UNDP to develop—in cooperation with the private sector and leading global institutions— optional operational guidelines for investors or governments wishing to identify Inclusive Business, or companies interested in self-assessing their own model.
51	On track		(2018) We call upon the OECD to develop an inventory of public policies and legal frameworks that compiles existing experiences and successful best practices across the G20 and beyond, to facilitate knowledge sharing on public procurement policies to promote inclusive business.
52	On track		(2018) We will endeavour to further create enabling conditions for resource mobilization from public, private and multilateral resources, including innovative financial mechanisms and partnerships, such as impact investment for inclusive and sustainable growth, in line with the G20 Call on Financing for Inclusive Business.
SDS Climate Finance and Green Finance			
53	Complete	✓	(2012) Encourage further exploration of effective mechanisms to mobilise public and private funds for inclusive green growth investments in developing countries,

			including through the public-private Dialogue Platform on Inclusive Green Investment.
54	Complete	✓	(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

2.2 In-depth review of progress by Sustainable Development Sector

This section focuses on the progress of the G20 development commitments in six SDSs and the G20's overall contribution to the implementation of the 2030 Agenda.

2.2.1 2030 Agenda for Sustainable Development

“The Action Plan [...] will be open to updates to accommodate deliverables brought forward by subsequent presidencies, and to new emerging needs, lessons and challenges [...].” – *G20 Action Plan on the 2030 Agenda*

Ever since the G20 leaders' commitment to formulating a G20 Action Plan to contribute to the implementation of the 2030 Agenda, the DWG has been acting as a coordinating body to take forward the G20's approach to sustainable development across all working groups and work streams. Since the adoption of the *G20 Action Plan* in 2016, the DWG has developed the *Hamburg (2017)* and the *Buenos Aires (2018) Updates*. These *Updates* introduced new actions in addition to the ones from the Action Plan that by the end of 2018 brought us to a total of 202 collective and concrete G20 actions for sustainable development, covering all G20 working groups and work streams. In 2019, the DWG is working towards the *Osaka Update* (forthcoming as this report is finalised).

Beyond annual updates to the *G20 Action Plan*, the DWG has worked towards its implementation through a number of initiatives:

- Peer learning among G20 members and guest countries has been strengthened through the Voluntary Peer Learning Mechanism (VPLM), launched in 2017 under the German presidency. The Argentine presidency launched a second round in 2018. So far, five peer learning groups have been constituted, involving 15 countries, to share experiences in the context of 2030 Agenda implementation on the domestic and international level. Each peer learning group put together a policy brief, summarising key insights for sharing and learning with other countries, which have been published as annexes to annual updates to the *G20 Action Plan*.
- The DWG strengthened its engagements with the G20 Engagement Groups in order to foster a multi-stakeholder approach in 2030 Agenda implementation in the G20 (see Chapter 4).
- Under Argentine leadership, the DWG developed an information note for circulation among G20 working groups and work streams to raise awareness for the *G20 Action Plan* and promote its implementation across the G20.
- In cooperation with the Organisation for Economic Cooperation and Development (OECD) and the United Nations Development Programme (UNDP), G20 Presidencies since 2016 convened DWG delegates, non-G20 country representatives and other stakeholders for annual workshops to discuss the implementation

of the *G20 Action Plan* with a medium-term perspective and to facilitate the transition between presidencies.

- In line with the accountability provisions of the *G20 Action Plan* and the underlying interconnected and indivisible nature of the 2030 Agenda, the DWG has opened its accountability products for inputs from other G20 working groups and work streams. In 2017, the *Hamburg APR* presented efforts for sustainable development from beyond the DWG, focusing on efforts for Sustainability and the Global tax agenda in the G20, for the first time, and the *Buenos Aires APR* continued this approach, focusing on efforts for Human Resource Development (HRD) and the G20 Africa Partnership Initiative.
- To further discuss different means to implement the G20 Action Plan on the 2030 Agenda, the G20 DWG convened a workshop on “Prospects for Triangular Cooperation in the G20” in 2018. In 2019, the Japanese G20 Presidency continued the momentum and hosted the side event “Effective Triangular Cooperation for achieving the 2030 Agenda”.

G20 leaders have upheld their commitment to lead by example towards sustainable development and to further align their actions with the 2030 Agenda for Sustainable Development and its integral part, the Addis Ababa Action Agenda on Financing for Development, domestically and internationally, including in support of developing countries and the provision of global public goods, taking into account different national realities, capacities and levels of development and respecting national policies and priorities. Moreover the *G20 Action Plan on the 2030 Agenda* has been highlighted in their declarations both in 2017 and 2018. 7 out of 9 ministerial declarations in 2018 referred to the 2030 Agenda as well as the SDGs², indicating that this universal agenda is recognised as reference point by the majority of G20 working groups and work streams. The High-level Political Forum (HLPF), under the auspices of the United Nations General Assembly (UNGA) in September 2019 presents an opportunity to highlight G20 collective and concrete actions that contribute to] the 2030 Agenda.

² The 2030 Agenda is referred to in the following ministerial declarations in 2018: G20 Agriculture Ministers Declaration, G20 Digital Economy Ministerial Declaration, G20 Education Ministers Declaration, G20 Labor and Employment Ministers Declaration, G20 Energy Ministers Declaration, G20 Joint Education and Labor and Employment Ministers Declaration, G20 Health Ministers Declaration.

2.2.2 SDS Infrastructure

“The G20 will take steps to deliver on its commitments of developing sustainable, resilient, safe and quality infrastructure to support economic development and human well-being.” – *G20 Action Plan on the 2030 Agenda*

The *G20 Action Plan* sets out the SDS Infrastructure as a way to promote infrastructure investment, address data gaps, improve the investment climate, and exploit synergies across different initiatives. The Infrastructure Working Group (IWG) (previously Investment and Infrastructure Working Group (IIWG)), the DWG, and the Anti-Corruption Working Group (ACWG) jointly contributed to this SDS through their respective work and initiatives during the Japanese G20 Presidency 2019.

Since 2016, the DWG has been tracking progress on a series of G20 development commitments relating to infrastructure from its early work to see them through to their successful conclusion. All G20 development commitments in the SDS Infrastructure have progressed according to expectations in recent years. The commitment on assessing how to integrate environmental good practices in multilateral development banks' (MDBs) safeguards frameworks made sufficient progress to be considered complete (with ongoing monitoring) in 2018. Three new G20 development commitments emanating from the *G20 High-level Principles for Sustainable Habitat through Regional Planning* were added to the DWG's monitoring under SDS Infrastructure, indicating a revival of strong interest for working on the development aspects of infrastructure investment.

Recent DWG work on infrastructure focuses on the exploration of a holistic approach to infrastructure investment, including social, environmental and developmental concerns alongside economic imperatives. Thus, the notion of quality infrastructure has been emphasised during the last few years. After a successful DWG workshop on quality infrastructure in 2015, G20 leaders expanded their development commitments to include quality infrastructure during the Hangzhou Summit (cf. Hangzhou Summit 2016 – *G20 Leaders' Communiqué*, para. 39). In 2018, the DWG continued its work by addressing quality infrastructure in the *G20 High-level Principles on Sustainable Habitat through Regional Planning* with an emphasis on the importance of serving all three dimensions of sustainable development when planning infrastructure in the context of regional development policies. The same document also recognized the need to develop a shared understanding of quality infrastructure in the G20. In 2019, the Japanese G20 Presidency followed up on this by establishing quality infrastructure as a priority in the DWG to produce *Key Elements of Quality Infrastructure for Connectivity Enhancement towards Sustainable Development* as a contribution to the *G20 Principles on Quality Infrastructure Investment* drafted in the Finance Track (both forthcoming as this report is finalised).

In-depth assessment of commitment 7: Assess how best to integrate environmental safeguards in an effective, cost efficient manner (2010)

Infrastructure investment, if conducted in a responsible manner, is a powerful driver for achieving many Sustainable Development Goals (SDGs) and sustainable approaches when it comes to environmental concerns. Even before the adoption of the 2030 Agenda and its SDGs in 2015, the G20 decided to encourage the integration of environmental safeguards by identifying good practices that are cost effective.

The Multilateral Development Banks (MDBs) are leading work on environmental and social safeguards for investment in the Multilateral Financial Institutions Working Group on Environmental and Social Safeguards, meeting twice a year to exchange about experiences and good practices for the last decades. This collaboration has produced some notable outcomes:

- Co-evolution of the safeguard policy architecture for both public and private sector activities and substantially similar environmental and social policies
- Development of published joint technical notes, e.g. on common approaches for environmental and social impact assessment, good practices for biodiversity impact assessment and management planning, and good practice for collection of biodiversity data
- Sharing of guidance notes prepared by one or more institutions, e.g. on stakeholder engagement, resettlement and hydropower projects
- Joint work towards a harmonized project-level greenhouse gas accounting, as detailed in the Framework for a Harmonized Approach to Greenhouse Gas Accounting (2015)

Against the backdrop of this knowledge sharing exercise and based on their individual assessments as well as operational parameters, MDBs have developed varying approaches to the integration of environmental and social safeguards. For instance, after the most extensive consultations ever conducted by the World Bank (WB), reaching nearly 8,000 stakeholders in 63 countries, and nearly four years of analysis, the WBG's new Environmental and Social Framework (ESF) came into effect in 2018. The ESF takes into account a large variety of environmental and social issues and places more emphasis on building borrower governments' own capacity to avoid, minimise, reduce, mitigate or as a last resort compensate for negative environmental and social risks and impacts.

Another good example is the African Development Bank (AfDB)'s Integrated Safeguards System (ISS), which also puts emphasis on beneficiaries' capacities to address environmental and social ramification of investment and ensures environmentally and socially responsible project origination and implementation. The grievance and redress mechanisms as well as transparency about impact assessments and monitoring are cornerstones of the AfDB's approach, allowing stakeholders to voice their concerns or complaints at all times. Regular organisational adjustments have allowed the AfDB to continuously improve the effectiveness of the ISS and other relevant policies.

In sum, considerable efforts have been deployed over the last years to find the best way to integrate environmental safeguards. While work on this matter continues and the effectiveness and efficiency of newly developed approaches such as the WBG's ESF remain to be evaluated, the DWG decided in 2018 to mark this commitment as "complete", while marking it for further periodic monitoring to keep track of progress and identify important lessons as they emerge over the medium to long-term.

2.2.3 SDS Agriculture, Food Security and Nutrition

“The G20 will contribute to end hunger, poverty and all forms of malnutrition, implement plans and programs regarding the agriculture-related SDGs while paying due attention to the links with other SDGs, improve the global environment for responsible agricultural investment, facilitate innovation and ICT application in agriculture, reduce food loss and waste, and promote sustainable food production systems and resilient agricultural practices that increase productivity and help maintain ecosystems.” – *G20 Action Plan on the 2030 Agenda*

The SDS Agriculture, Food Security and Nutrition encompasses G20 actions to promote sustainable agriculture as well as rural development, improve food security and nutrition for all, and reduce food price volatility as well as food loss and waste. Both G20 Agriculture Ministers, and the DWG contribute to this SDS through a variety of actions.

The DWG’s monitoring of progress in this SDS has revealed some performance difficulties: The commitment to scaling up nutrition (going back to 2011) and the commitment to promote the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests (VGGT) as well as the Committee on World Food Security (CFS) Principles for Responsible Investment in Agriculture and Food Systems (CFS-RAI) and the support of the Global Agriculture and Food Security Program (GAFSP) (going back to 2015) was marked as mixed progress in 2018³. This was due to the considerations that global efforts for nutrition need to be stepped up in order to achieve the SDGs. While support to GAFSP is one of the valuable mechanisms for promoting agriculture, food security and nutrition, considering the current situation regarding global hunger and malnutrition, additional support may help to deliver on targets endorsed by the G20. Given the magnitude of the challenge and the observed reversal of previously positive trends in terms of food security, it seems clear that efforts have to be stepped up. The operationalisation of the G20 Technical Platform on the Measurement and Reduction of Food Loss and Waste had made enough progress by 2018 for the corresponding commitment to be considered complete (with ongoing monitoring). No new G20 development commitments were formulated in this SDS since 2016.

However, the *G20 Initiative for Rural Youth Employment* (2017) and the *G20 Initiative for Early Childhood Development* (2018) contained links to food security and nutrition issues, contributing in part to the advancement of the SDS Agriculture, Food Security and Nutrition. While both of these initiatives contribute predominantly to the SDS Human Resource Development, Employment and Education (see section 2.2.4), they also link their primary objectives to prerequisites or repercussions in other SDS, embracing the interconnection of the 2030 Agenda and the interlinkages among different SDGs. This shows that food security and nutrition continued to be a major concern in the DWG in a more transversal manner.

³ *Buenos Aires Annual Progress Report on G20 Development Commitments* pp. 26-27

In-depth assessment of commitment 21: Improving the investment climate in agriculture sectors of LIDCs (2015)

As part of its work on food security in the context of the G20 DWG Implementation Plan of the G20 Food Security and Nutrition Framework, the G20 committed in 2015 to improve the investment climate in Low Income Countries (LICs)' agriculture sectors by means of supporting the Platform for Agricultural Risk Management (PARM), hosted by International Fund for Agricultural Development (IFAD). This collective contribution by the G20 is aimed at increasing responsible investment in food systems, particularly in developing countries, through a better understanding and management of associated risks. Over the last years, the G20 as a whole has supported PARM politically and some members made financial contributions as well.

During its first phase (2014/2019), PARM has supported 8 developing countries (Cabo Verde, Cameroon, Ethiopia, Liberia, Niger, Senegal, Uganda, Zambia) to improve agricultural risk management (ARM). PARM's work over the last years has resulted in a series of important achievements (as of December 2018):

- Evidence to improve perception of risk through development of a diagnostic methodology and participatory ARM process with 100% of assessment studies carried out and officially presented to governments
- Major agriculture related risks identified in all partner countries, including: plant and animal pests and diseases, climate and weather related risks, post-harvest losses and price volatility, and uncertain access to market
- Various ARM tools have been assessed and adapted for application at the local level and finally delivered to the host Governments in support to the National Agriculture Investment Plan. Some examples from PARM countries include: access to information with new technologies, crop pest and disease monitoring plan, integration of ARM capacity development into the extension service action plan, remittances as a tool to facilitate access to financial products, the warehouse receipt systems and futures contracts to inform food reserve contingency plans. The tools developed by PARM motivated ARM investments from governments, development organisations and private sectors: In Cabo Verde, Niger, Uganda and Zambia PARM's work triggered follow-up investment by a variety of stakeholders to improve ARM capacities. The participatory approach introduced by PARM at regional and country level also contributed to better connect governments with existing actors investing in agricultural sector (e.g. New Partnership for Africa's Development (NEPAD), the Africa Risk Capacity, Aghrymet).
- ARM knowledge expanded in 19 risk and tools assessment studies and 33 policy briefs and country profiles.
- Awareness and capacity on ARM increased with 820 national stakeholders taking part in 11 national workshops, 595 of them trained on ARM, and 270 international practitioners reached through webinars.
- Expertise and exchange on ARM increased through the creation of a network of 64 local and ARM international experts and ARM curricula being integrated into local universities and regional knowledge partners such as Makere University in Uganda, Université Cheikh Anta Diop de Dakar in Senegal, University of Hawassa in Ethiopia and Aghrymet Regional Center in Niger, as well as 4 e-learning courses on ARM developed in co-publishing agreement with Food and Agriculture Organization of the United Nations (FAO).
- Knowledge transfer, partnerships and innovations on ARM promoted with over 300 international partners engaged in three knowledge sharing events organised by PARM where over 50 global initiatives on ARM have been showcased; and recent hand-over of the biggest ARM for Development Forum (FARM-D), a global community of practice of over 7,000 members from World Bank to PARM.
- ARM global agenda moved forward with 21 consultations between strategic and donor partners carried out.

Having contributed significantly to improving the investment climate in food systems of partner countries, PARM will complete its first phase in June 2019. The platform is ready to kick-off the second phase of its long term plan, PARM Horizon 2 (2019/2024), for a programme of about €10 million. Based on the positive results achieved in the first phase, PARM is looking to scale up its support to new countries by working with new partners.

2.2.4 SDS Human Resource Development, Employment and Education

“As the G20 is seeking to ensure that growth is sustainable, inclusive and job-rich, it supports a comprehensive and coordinated approach which places employment promotion as the priority in national economic and social development strategies and commits to enhancing coherence between economic, labour, employment, and social policies, as well as encouraging innovation, enhancing employability, promoting quality apprenticeship and entrepreneurship through practical actions.” – *G20 Action Plan on the 2030 Agenda*

The SDS Human Resource Development, Employment and Education spans several policy areas. While the Employment Working Group (EWG), Education Working Group (EdWG) and the DWG made primary contributions, other working groups and work streams also made valuable contributions (e.g. G20 Finance Track discussion on the Future of Work in 2018 and G20 digital ministers’ language on digital skills in 2017 and 2018).

Since the CAR 2016, G20 development commitments in this SDS have made progress as expected, except for the commitment to enhancing national capacities on skills to meet labour market needs, which had advanced below expectations in 2018, reflecting delays in some of the tracked projects. In 2018, two commitments had made sufficient progress to be considered complete (with ongoing monitoring), while two new commitments were added to this SDS reflecting DWG outcomes under the German G20 Presidency in 2017. 2019 saw the addition of another three commitments relating to DWG work on Early Childhood Development under the Argentine G20 Presidency in 2018, indicating the central position of HRD in the G20’s work on development and the continued interest of G20 members to advance this SDS.

The DWG contributions to this SDS have focused on highlighting the need for more attention and investment that foster the full and active participation of marginalized and vulnerable groups, including women, girls and youth, in the processes of economic growth. The *G20 #eSkills4Girls Initiative* recognises the gender digital divide and the need to invest in girls’ and women’s digital skills to propel their participation in the digital economy. The *G20 Initiative for Rural Youth Employment* underscored the need for investment in livelihoods and opportunities for young rural populations in developing countries in order to promote the next generation of agro-entrepreneurs. The *G20 Initiative for Early Childhood Development* attracted attention to the crucial importance of investment during the early years of life to allow children to unlock their full potential. In total, these three initiatives amount to a remarkable thrust by the DWG to raise political attention for sustainable development challenges. While retaining the particular sensitivity to disadvantaged groups in terms of HRD, the DWG remains focused on investment in people by focusing on quality education and skills anticipation, promoting new educational technologies, including e-learning and skills for future development, closing the cycle with earlier G20 work on quality apprenticeships.

In-depth assessment of commitment 29: Launch the G20 Initiative for Rural Youth Employment in developing countries with a focus on Africa [...] (2017)

In April 2017, the G20 conference “Future of the Rural World” successfully put the topic of rural youth on the political agenda. With the launch of the G20 Initiative for Rural Youth Employment (RYE) in Hamburg 2017, G20 members committed to contribute to supporting employment-oriented skills development projects for at least 5 million young people and contribute to creating approximately 1.1 million new jobs by 2022 through an array of possible actions.

Thus far, the G20 Initiative for Rural Youth Employment has mostly impacted agenda setting by G20 members and international organisations (IOs). Indeed, the RYE Initiative has been taken up prominently by, for instance, the EU-AU summit in 2017, focused on “Investing in Youth for a sustainable future”, which led to new Africa-Europe Alliance for Sustainable Investment and Jobs announced in 2018, targeting the creation of 10 million jobs over the next 5 years as well as the joint “Task Force Rural Africa”. Also, the French G7 Presidency in 2019 plans to take up rural youth employment with a focus on the Sahel Region, which could complement G20 efforts on the matter.

IOs strengthened their approaches to rural youth employment in meaningful ways, with the Global Donor Platform for Rural Development (GDPRD) focusing its Annual General Assembly on Rural Youth, showcasing best practice examples and discussing the conditions for successful entrepreneurship initiatives as well as innovative formats of youth engagement. Its compendium on donor engagement on rural youth indicates that all the G20 members implement relevant programmes related to job creation and skills development, about half of which already incorporate a specific youth focus. The GDPRD members resolved to continue work on rural youth employment by establishing a corresponding work stream. The AfDB launched the ENABLE Youth Programme, investing more than USD 800 million across different countries. Under the 11th replenishment, IFAD was explicitly supported by G20 members to make rural youth a corporate priority through the “Rural Youth Action Plan 2019-2021”, e.g. by mainstreaming related objectives into 100% of new Country Strategy Papers and 50% of all new IFAD projects. In addition, IFAD focuses its Rural Development Report 2019 on “Creating Opportunities for Rural Youth”.

Regarding the two mechanisms explicitly referenced in the RYE Initiative for creating jobs and skills development opportunities, the Global Agriculture and Food Security Program (GAFSP) and the AU Skills Initiative receive political and financial support from several G20 members. GAFSP has already invested more than USD 1.6 billion under its public and private sector windows in more than 100 projects across 30 countries. The AU Skills Initiative supported the African Union (AU), NEPAD and Business Africa in 2017 and 2018, to set-up the “Africa Talks Jobs” dialogue platform to develop a continental answer to youth employment and skills promotion.

New empirical data analysed by the OECD-SWAC for West Africa clearly indicates the significant job potential of the agri-food sector, as approximately 2 in 3 workers in (West-)Africa work there. Based on projections, more than 32 million new jobs will be generated by 2025 in the agri-food sector in West Africa alone, with similar trends being reported for Eastern and Southern Africa (MSU 2017/18). The World Bank predicts the potential of the agri-food sector in Africa to grow from 300 billion to 1,000 billion USD by 2030. As highlighted in the G20 Initiative for Rural Youth Employment, intensified efforts are needed to overcome challenges and ensure this potential is realized.

While most initiatives on rural youth employment are still too recent to present reliable data on results, the topic is now firmly anchored in the international development agenda as a result of joint efforts by G20 members and different partners. The G20 can play an important role in supporting partner governments to shape the complex reform agenda, harmonise multiple initiatives at country level and facilitate cross-country exchange as well as joint learning on rural youth employment promotion. It is necessary to gather data in order to measure progress.

2.2.5 SDS Domestic Resource Mobilisation

“The G20 affirms its commitment to strengthening domestic resource mobilization, continuing international cooperation on tax including through international support to low income and developing countries, improving domestic tax policies administration systems and better collection of revenues and statistics, and combating illicit financial flows.” – *G20 Action Plan on the 2030 Agenda*

The SDS Domestic Resource Mobilisation (DRM) encompasses work by the G20 Finance Ministers and Central Bank Governors, and the DWG in mobilising resources for sustainable development through effective taxation.

G20 development commitments relating to DRM have made good progress over the past three years. The commitments regarding the development of an inclusive framework for the G20/OECD Base Erosion and Profit Shifting (BEPS) project and the reporting back on the *G20 Call to Action for Strengthening Tax Capacity in Developing Countries* had made sufficient progress in 2018 to be marked as complete (with ongoing monitoring)⁴. One G20 development commitment on addressing illicit financial flows (IFFs), in particular cross-border financial flows derived from illicit activities, including deliberate trade misinvoicing, which hampers the mobilization of domestic resources for development was added to this SDS in 2016, complementing efforts to improve taxation.

DWG work in this field has followed a three-pronged approach in recent years: 1) ensure that developing countries are included in initiatives on the international tax agenda (e.g. G20/OECD BEPS Inclusive Framework and Automatic Exchange of Information (AEOI) for tax purposes), 2) efforts to build tax capacity in developing countries (e.g. Platform for Collaboration on Tax, Tax Inspectors Without Borders programme, *G20 Call to Action for Strengthening Tax Capacity in Developing Countries*) and 3) contribute to addressing illicit financial flows to mobilise domestic resources for sustainable development particularly in developing countries.

While enhancing the inclusiveness of the international tax agenda continues to be a major concern for the DWG, good progress on this matter has allowed the group since 2016 to turn its attention to another challenge for many developing countries: IFFs. This new topic among the G20 development commitments on DRM addresses countervailing factors, which undermine their considerable efforts. The importance of addressing IFFs was recognised by G20 leaders reiterating their commitment in the *Buenos Aires Summit Declaration* (para 18). The publication of the World Customs Organisation (WCO)’s report on trade mis-invoicing was completed in 2018. The report will be further discussed in the DWG. By the end of November 2018, several G20 countries have supported the training of over 600 investigators from more than 80 countries through the OECD International Academy for Tax Crime Investigation in Italy, Kenya and Argentina. In 2019, the Asia-Pacific Academy for Tax and Financial Crime Investigation was newly established in Japan. In addition, the Africa Initiative of the Global Forum for Transparency and Exchange of Information for tax purposes teams up with several countries and to launch a specific programme to help unlock the potential for transparency and exchange of information (EOI) in Africa.

⁴ *Buenos Aires Annual Progress Report on Development Commitments* pp. 39-40

In-depth assessment of commitment 43: Work on addressing cross-border financial flows derived from illicit activities [...] (2016)

IFFs have several sources and channels including corruption, tax evasion, criminal earnings, cash smuggling, shell corporations, informal value transfer systems, money laundering, and fraudulent customs invoicing. By hiding certain income flows from the sight of tax authorities and other law enforcement agencies, IFFs impede effective DRM. The global commitment to counter IFFs is reflected in the SDG Target 16.4. Addressing IFFs of particular importance in Africa, where policy responses are being championed by former President Thabo Mbeki in his role as Chair of the High Level Panel on Illicit Financial Flows from Africa.

Since the G20 leaders' first commitment to work towards addressing IFFs in 2016, substantial progress has been made. The approach to the issue has been three-fold: 1) refining analytics of and approaches to address IFFs, 2) improving tax transparency and exchange of information, and 3) building crime-fighting capacity.

In terms of expanding the knowledge base on IFFs, the WCO delivered its report on trade misinvoicing in 2018, after having organised an event on IFFs with South Africa as well as a Global Conference on IFFs and Trade Misinvoicing the same year. The report presented recommendations on the following topics: a) Customs mandate to tackle under and over invoiced imports and exports; b) capacity building for Customs to combat IFFs and Trade Misinvoicing; c) collaboration between Customs with Trade Business partnerships, with other government agencies and also Customs to Customs cooperation; d) potential use of new technology. It was presented to the DWG at its second meeting under the Argentine G20 Presidency and was considered a stepping stone for further discussion on the subject. Then, in November 2018, G20 leaders renewed their commitment to addressing IFFs that have a detrimental effect on domestic resources mobilization. Following the publication of the report, the WCO has been conducting operations and developing tools and instruments related to bulk cash smuggling, trade-based money laundering and terrorism financing and promotes this among its members through capacity building.

In terms of fighting IFFs, many developing countries have made significant strides in improving tax transparency and exchange of information, with the support of the G20 and its partners through a variety of mechanisms and programmes. Since November 2017, 23 African countries have signed the Yaoundé Declaration and its Call for Action to tackle IFFs through international tax cooperation. Already 29 African countries are participating in the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes and are committed to implement the international agreed standards, including AEOI. With over 2000 new Exchange of Information (EOI) relationships created since 2014 and EOI infrastructure (domestic legislation, EOI units, EOI networks) being set up, African countries have started to make progress in the utilisation of the tax transparency to curb tax evasion. In 2018, four African countries collected in total more than USD 20 million as a result of EOI. For instance, Uganda recovered over USD 14 million in taxes as a result of EOI between 2015 and 2018. Further testifying to the merits of increased tax transparency, following a commitment to implement AEOI, Nigeria launched a Voluntary Assets and Income Declaration Scheme (VAIDS) in June 2017, which yielded about USD 82.6 million and grew the taxpayer database from 14 million in 2016 to 19 million in 2018. So far, only five African countries are doing or will soon start AEOI. However, AEOI is critical to stemming the tide of illicit flows from Africa as the amount of African wealth held offshore is much greater than that of developed countries: as estimated 30% of Africa's financial wealth is held offshore with a corresponding USD 15 billion loss of tax revenue (Zucman, 2014⁵).

In a similar fashion, Latin American countries have issued a call for closer international tax cooperation in several areas in the Punta del Este Declaration (2018), including maximising the effective use of information exchange under the international tax transparency standards to tackle tax evasion, corruption and other financial crimes.

Another key to addressing IFFs lies in the important progress on work regarding tax and crime over the last few years, which includes the OECD's Ten Global Principles for fighting tax crimes and greater inter-agency cooperation on the matter. Academies for Tax and Financial Crime Investigation, sponsored in part by the OECD, have been established in Italy, Kenya and Argentina, and by the end of 2018 over 500 officials from over 80 countries had been trained. In addition, the Asia-Pacific Academy for Tax and Financial Crime Investigation was newly established in Japan in 2019.

⁵ Zucman, G. (2014). Taxing across Borders: Tracking Personal Wealth and Corporate Profits. *Journal of Economic Perspectives*, Vol. 28 (4), pp. 121-148. <https://pubs.aeaweb.org/doi/pdfplus/10.1257/jep.28.4.121>

2.2.6 SDS Industrialisation

“The G20 will consider new forms of international development partnership and collective actions to promote sustainable industrial productive capacity, a resilient and industry-related services sector, strengthened SME and agro-industry segments and links to the global market and digital economy in Africa and LDCs, according to their development priorities and the capabilities of the G20 members.”

– *G20 Action Plan on the 2030 Agenda*

The SDS Industrialisation brings together contributions from the DWG and the Digital Economy Task Force to support developing countries’ productive transformation with particular emphasis on Africa and least developed countries. To an extent, the G20 Finance Track’s *Compact with Africa Initiative* also contributes to this SDS through promoting private investment in African countries.

So far, the DWG has launched only one initiative to this SDS, resulting in one G20 development commitment to be tracked. This commitment had been assessed as on track in 2017 but fell behind schedule in 2018, when the reporting back on the *G20 Initiative on Supporting Industrialisation in Africa and Least Developed Countries (LDCs)*, launched in 2016, was postponed to 2019.

Promoting manufacturing and industry has been continued to be of significant importance in initiatives by the DWG since 2016. For instance, the *G20 Initiative for Rural Youth Employment* made the case for important opportunities in terms of production, value creation and employment in food-processing, packaging and other related industries. The United Nations Industrial Development Organization (UNIDO) will compile the Progress Report on the implementation of the *G20 Initiative on Supporting Industrialisation in Africa and LDCs* in 2019.

In-depth assessment of commitment 44: Launch the G20 Initiative on Supporting Industrialization in Africa and LDCs [...] (2016)

In 2016, the G20 launched its Initiative for Supporting Industrialisation in Africa and Least Developed Countries (LDCs) (henceforth “G20 Initiative”), requesting UNIDO and relevant international organisation to report back on its implementation. Throughout 2018 and 2019, UNIDO led the review of related actions within and outside the DWG, conducting surveys to gather relevant information.

The G20 Initiative was designed as a voluntary set of policy options, meant to support and inform other work streams of the G20. As such, its impact is to be translated through increased awareness and political direction by means of three major channels: 1) influence on other G20 initiatives, 2) influence on national and international actions directly targeting industrialisation in Africa and LDCs, and 3) influence on other national and international economic policy measures.

The review of progress conducted by UNIDO revealed a series of preliminary findings. In terms of economic trends in Africa and LDCs, the following can be observed:

- Moving labour out of low-productivity agriculture and into higher-productivity manufacturing and related services is crucial for economic transformation in Africa, particularly via increased exports.
- SDGs indicators on industrialisation show the relative stagnation of manufacturing value added (MVA) both as a share of GDP (SDG 9.2.1) and as a share of employment (SDG 9.2.2). Sub-Saharan Africa’s share is lowest amongst all regions, and the share of LDCs is much lower than that of middle income countries.
- Several regions and countries have seen their share of manufacturing in GDP decline earlier in their development path than was previously the case – a phenomenon dubbed as “premature deindustrialization”.

- However, there is still scope for considerable increases in both the share and volume of manufacturing. Real manufacturing production has increased at a faster rate in Africa and LDCs than in many other groupings, pointing to some progress, albeit from a low base.

In terms of progress on industrialisation, several developing countries stood out in recent years: Ethiopia, Kenya, Rwanda and Tanzania made notable headway by focusing on specific industrial policy measures (e.g. industrial parks, special economic zones, promotion of small and medium-sized enterprises) and by putting more political emphasis on industrialisation policies. Asian LDCs such as Bangladesh, Cambodia, Myanmar and Laos benefit from relatively large garment sectors and trade preferences in the EU and the United States to propel their industrialisation.

The assessment also confirms the broad consistency of the G20 Initiative with current industrial policy-making in Africa and LDCs. However, the momentum behind industrialisation plans at the national level has produced mixed progress. The review indicates the importance of national context in driving industrialisation: While international initiatives can support national efforts, they can never replace them.

Further, identified linkages to other G20 initiatives indicate that the G20 Initiative influenced G20 policy making in other areas and work streams to a certain extent.

2.2.7 SDS Inclusive Business

“The G20 will continue facilitating learning, dialogue and exchanges of experiences and good practices among members, non-G20 countries especially low income and developing countries, the public sector, the private sector, and research institutes, with the objective of developing effective policy instruments and practical tools, promoting enabling ecosystems for inclusive business and encouraging its replication and scaling-up towards sustainable development.”

– *G20 Action Plan on the 2030 Agenda*

The DWG is the sole contributor to the SDS Inclusive Business under the framework of the *G20 Action Plan* and its *Updates*. With apparent linkages to the SDS Human Resource Development, Employment and Education, this SDS encompasses the G20’s efforts in promoting inclusive growth through approaches led by the private sector and focusing attention on the base of the income pyramid, a huge number of people most vulnerable to being left behind.

The first round of DWG work on inclusive business had made progress to the point where the corresponding G20 development commitments were considered complete in 2017 (one with ongoing monitoring). Pursuant to new DWG work on the subject in 2018, culminating in the *G20 Call on Financing for Inclusive Business*, five new G20 development commitments were added in 2019. This second round of commitments shows the continued interest of the DWG to develop this SDS and to contribute to the G20’s agenda for inclusive growth.

After having supported the creation of the Global Platform for Inclusive Business (GPIB) and, thus, a framework to take the issue further, the DWG capitalised on resulting work in knowledge sharing and problem analysis in 2018 and shifted its attention from facilitating exchange and consolidating knowledge on inclusive business to addressing the most salient obstacle to scaling up inclusive business models: lack of access to adequate financing. This evolution demonstrates how the DWG moved forward this SDS by, first, bringing stakeholders together to build the knowledge base and, then, acting on gathered insights to address key bottleneck through the *G20 Call on Financing for Inclusive Business*.

Chapter 3 Linkages to other working groups and work streams

This chapter reviews the progress of selected G20 commitments originating from other working groups and work streams furthering the implementation of the 2030 Agenda. Infrastructure and health are selected, taking into account the relevance to the Japanese presidency's priority: the supply of global commons for realizing global growth, which includes quality infrastructure and international health. Africa is also selected as it is a cross-cutting issue of the DWG.

3.1 Infrastructure

Overview

Over the past G20 Presidencies, a focus has been placed on financing aspects of infrastructure investment, namely, how to fill in the infrastructure financing gap through effective and efficient use of existing resource and mobilizing more private sector capital, whereas quality aspects has also been emphasized as it complements those efforts.

Chinese Presidency (2016)

In 2016, the Investment Infrastructure Working Group (IIWG) at the Finance Track served as a primary forum to promote infrastructure investment through in-depth technical analysis. In addition, the DWG discussed infrastructure issues with a focus on development aspects. As a result of rigorous discussion by the Finance Track, at the Hangzhou Summit, G20 Leaders welcomed "*MDBs' Joint Declaration of Aspirations on Actions to Support Infrastructure Investment*", and reaffirmed their commitment to promote investment with focus on infrastructure in terms of both quantity and quality.

Further, Global Infrastructure Connectivity Alliance Initiative was launched to enhance cooperation and create synergies among regional and national infrastructure initiatives. From the perspectives of diversifying financing instruments/modalities and fostering private investment for infrastructure, G20 Leaders endorsed the "*G20/OECD Guidance Note on Diversification of Financial Instruments for Infrastructure and SMEs*." They also welcomed the "*Annotated Public-Private Partnership Risk Allocation Matrices*" completed by the Global Infrastructure Hub.

German Presidency (2017)

In 2017, the International Financial Architecture Working Group (IFA WG) in the Finance Track took up MDBs-related issues that had been previously handled by the IIWG, including a follow-up of the infrastructure-related commitments of the past Presidencies. Among others, the IFA WG discussed ways on how to continue optimizing MDBs balance sheets, enhance cooperation among multilateral lenders, and increase crowding-in private finance. Leaders endorsed the "*Joint MDB Statement of Ambitions for Crowding-in Private Finance*", which also include commitments on infrastructure, to operationalize "*MDBs' Strategy Crowding in Private Sector Finance for Growth and Sustainable Development*" (summarised as the "*Hamburg Principles and Ambitions*") and "*MDB's Joint Declaration of Aspirations on Actions to Support Infrastructure Investment – Follow up on Actions taken in 2016*". In the Joint MDB Statement, MDBs expressed their commitment to increasing overall private capital mobilization by

25-35 percent over the next three years on all asset classes.

Argentine Presidency (2018)

The infrastructure agenda was brought to the forefront in 2018 under the Argentine Presidency. It launched the Infrastructure Working Group (IWG) in the Finance Track, with a view to fostering private investment into infrastructure. In an effort to set a plan in motion the IWG developed the *Roadmap to Infrastructure as an Asset Class*, which was endorsed by Finance Ministers and Central Bank Governors in March 2018, and ultimately by Leaders. This Roadmap identifies seven work streams: (i) Contractual standardisation; (ii) Financial standardisation; (iii) Project preparation; (iv) Bridging the data gap; (v) Financial engineering, risk allocation and mitigation; (vi) Regulatory frameworks and capital markets; and (vii) Quality infrastructure.

Key progress was made in 2018 in line with the Roadmap, including Leaders' endorsement of "*the G20 Principles for the Infrastructure Project Preparation Phase*". The Roadmap leaves in particular the work streams (vi) Regulatory frameworks and capital markets and (vii) Quality infrastructure to the incoming presidencies. At the Buenos Aires Summit, G20 Leaders decided to "look forward to progress in 2019 on quality infrastructure." Leaders also recognized the importance of comprehensive adaptation strategies, including investment in infrastructure that is resilient to extreme weather events and disasters.

3.2 Health

Health discussions have expanded at the G20 in recent years with an increasing focus on support of the 2030 Agenda as well as on current and emerging global health challenges, including antimicrobial resistance (AMR), universal health coverage (UHC) and preparedness and response to health emergencies.

In 2016, under the Chinese Presidency, the Leaders affirmed the need to explore in an inclusive manner to fight antimicrobial resistance by developing evidence-based ways to prevent and mitigate resistance, and unlock research and development into new and existing antimicrobials from a G20 value-added perspective, and called on the WHO, FAO, OIE and OECD to collectively report on options to address this including the economic aspects.

In 2017, under the German Presidency, the Leaders committed to emphasize the important role health plays in building economic growth by holding the first Health Ministers' Meeting. They recalled UHC as a goal adopted in the 2030 Agenda and recognized that strong health systems are important to effectively address health crises, and that implementation of and compliance with the International Health Regulations (IHR) is critical for efficient prevention, preparedness and responses efforts. They also committed to the efforts to combat AMR, including having national Action Plans, based on the One-Health approach, promoting the prudent use of antibiotics and access to affordable and quality antimicrobials, vaccines and diagnostics. They highlighted importance of fostering R&D and called for a new voluntary international R&D Collaboration Hub (Global AMR R&D Hub) to maximize the impact of existing and new research initiatives as well as product development.

In 2018, under the Argentine presidency, the Leaders commended the progress made by the international

community in developing and implementing National and Regional Action Plan on AMR based on One-Health approach. They committed to tackling malnutrition, with a special focus on childhood overweight and obesity, and strengthening core capacities required by IHR for prevention, detection and response to public health emergencies, while recognizing the critical role played by WHO in this regard. They also reaffirmed the need for stronger health systems providing cost effective and evidence-based intervention to achieve better access to health care and to improve its quality and affordability to move towards UHC, in line with their national contexts and priorities. This may encompass, where appropriate, scientifically proven traditional and complementary medicine. At the G20 Health Ministers' Meeting, the Ministers called upon WHO, Food and Agriculture Organization for the United Nations (FAO), OIE and United Nations Environment Programme (UNEP) to continue and further strengthen their cooperation and collaboration efforts to address AMR. They supported national efforts to implement, as appropriate, the United Nations Decade of Action on Nutrition (2016-2025) specially through specific SMART commitments. They also welcomed the expansion of cross-sectoral partnerships in different policy areas.

3.3 G20 Africa Partnership

Building on earlier initiatives such as the G20 Initiative for Industrialization in Africa and LDCs, G20-leaders launched in Hamburg the G20 Africa Partnership comprising different initiatives, e.g. the Compact with Africa and the Women Entrepreneurs Finance Initiative, #eSkills4Girls, G20 Initiative for Rural Youth Employment (see p. 50 and p. 21 for the progress of the last 2 initiatives).

The Compact with Africa (CwA) was launched to promote private investment, including in sustainable infrastructure, through reforms of the macro, business and financing frameworks. The initiative brings together African countries (on a voluntary basis), IOs and bilateral partners from G20 and beyond to coordinate country-specific reform agendas, support respective policy measures and advance opportunities for private investors to seize African economic opportunities in supporting sustainable growth and employment creation. The initiative is demand-driven, complementary to existing initiatives and open to all African countries. So far, twelve African countries have joined the initiative: Benin, Burkina Faso, Côte d'Ivoire, Egypt, Ethiopia, Ghana, Guinea, Morocco, Rwanda, Senegal, Togo and Tunisia. The Africa Advisory Group (AAG) coordinates and monitors the initiative. It reports to G20 Finance Ministers and Central Bank Governors on progress, future ambitions and measurable targets in each Compact country. All Compact countries have established Compact Teams with representatives of relevant stakeholders to coordinate measures and serve as focal points for investors. While Compact countries implement their reform agenda, the G20 partners are making special efforts to bring them together with international investors, e.g. through bi- and multilateral investor events both in their home countries and abroad. The AAG hosts a CwA investor event each year, in November 2018 during the African Development Bank (AfDB)'s Africa Investment Forum in Johannesburg (South Africa), there were opportunities for the CwA and partner countries to showcase improved business and investment frameworks, as well as concrete private sector investments in Compact countries. The First Monitoring Report in April 2018, covering 101 commitments, has underlined the strong commitment and dedicated efforts of all the partners involved in the initiative. The Interim Monitoring Report from October 2018, coordinated by International Finance Cooperation (IFC) in collaboration with AfDB, sent a strong signal that sound policies to

improve the investment climate are paying off and interest in investing in Compact Countries is growing. At the same time, it underscored the long-term nature of implementing the CwA initiative requiring time and steady efforts to strengthen investors' confidence. All partners remain committed to supporting growth prospects of Compact Countries, e.g. through encouraging Development Finance Institutions to collaborate in a more systematic way to reap synergies to promote sustainable economic growth.

The *Women Entrepreneurs Finance Initiative* (We-Fi) was launched in 2017 in recognition of the critical role played by women's entrepreneurship and economic empowerment in creating jobs, achieving inclusive economic growth, and ending poverty. We-Fi is a collaborative partnership among 14 governments, eight multilateral development banks (MDBs), and other public and private sector stakeholders, hosted by the WBG. These 14 governments have committed over USD 340 million to We-Fi. The WBG houses the We-Fi Secretariat and serves as Trustee. We-Fi's Governing Committee comprises the 14 founding contributors as decision-making members. Observers include the W20 Chair, UN Women and representatives from civil society organizations and the private sector. The first call for proposals was closed on December 15, 2017. The We-Fi Governing Committee met in February 2018 to discuss the proposals that were submitted, and the allocation decisions of USD 120 million were announced in April 2018. The first round of funding allocations mobilized an additional USD 1.6 billion from commercial and other sources. This initial round of grant allocations alone mobilized twice the amount originally targeted for We-Fi over its lifetime. Some 58 percent of the first allocations were to IDA countries or states affected by fragility, conflict or violence. The We-Fi Governing council considered a second round of proposal in April 2019.

Chapter 4 Outreach to non-G20 stakeholders

This Chapter provides the overview of outreach activities, organised by consecutive G20 presidencies over the last three years. Since the first DWG meeting in 2010, outreach has been an important feature of the G20 agenda. The broad spectrum of invitees to DWG meetings comprise non-G20 countries, including permanent guest Spain, Singapore (representing the Global Governance Group or 3G), and the standing Chairs of regional groupings namely the African Union (AU), New Economic Partnership for Africa’s Development (NEPAD) and Association of the Southeast Asian Nations (ASEAN), IOs (e.g. UN, World Bank, IMF, WTO, OECD), private sector representatives (e.g. Business20 or B20) and civil society (e.g. Civil20 or C20). The past three Presidencies (China, Germany and Argentina) also undertook various outreach initiatives towards other non-G20 stakeholders.

4.1 2016 under Chinese Presidency

China’s Presidency was guided by the principle of openness, transparency and inclusiveness. In 2016, China invited the largest number of developing countries in the G20’s history to participate in the G20 activities as guest countries for the Hangzhou Summit. They included Chad (Chair of African Union), Egypt, Kazakhstan, Laos (Chair of ASEAN), Senegal (Chair of NEPAD), Spain (permanent invitee), Singapore (representing the 3G) and Thailand. China used different occasions to carry out a variety of outreach activities to seek suggestions and opinions and provide information about the G20’s work and its progress. The key outreach activities by the Chinese G20 Presidency are as follows:

21 Jan 2016	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.
24 Mar 2016	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.
19 Apr 2016	Chinese presidency held a dialogue on the G20 Hangzhou Summit with representatives of African countries at African Union (AU) headquarters, introduced the theme, agenda items, designed deliverables and preparatory progress of the G20 Hangzhou Summit during the dialogue, and emphasized that the foundation of global economic growth cannot be solid without the sustainable development of developing countries, including African countries. 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 industrialization.

22 Apr 2016	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, Land Locked Developing Countries (LLDCs), Small Island Developing States (SIDs), and the Global Governance Group (3G) at the UN Headquarters in New York. 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, industrialization in Africa and LDCs and other important issues, and hoped concrete actions can be taken to help the developing countries.
14 May 2016	Chinese Presidency gave a presentation on the G20 at the Asia Pacific Economic Cooperation (APEC) Senior Officials Meeting lunch and delivered a briefing at the working lunch of the 72nd Session of UN Economic and Social Commission for Asia and the Pacific (UNESCAP) on May 17.
19 Jul 2016	Mr. Li Baodong, China's Vice Minister of Foreign Affairs and G20 Sherpa, attended the General Debate of the Ministerial Meeting of High-Level Political Forum on Sustainable Development (HLPF) , briefed HLPF on the preparatory progress of the G20 Hangzhou Summit and emphasized the G20 Hangzhou Summit would make positive contributions to the UN's sustainable development agenda.
21 Sep 2016	Chinese Premier Li Keqiang made a statement at the General Debate of the 71st Session of the UNGA and introduced the main outcomes of G20 Hangzhou Summit on the implementation of the 2030 Agenda for Sustainable Development, including mapping out an action plan, which help to add new impetus into the global sustainable development efforts.
25 Oct 2016	G20-Workshop "G20 Action towards Sustainable Development" hosted by UNDP and OECD in Paris. Non-G20-Participants: Labour20 (L20), Think Tank20 (T20)

4.2 2017 under German Presidency

Germany continued outreach to non-G20 stakeholders. During its presidency in 2017, outreach with African countries took place in the context of the Partnership with Africa initiative, particularly within the CwA as its central pillar and the G20 Africa Conference, in addition to multiple side events on the margins of UN- and MDB-conferences. With the establishment of the AAG as a regular G20 working group, the CwA-initiative has been firmly anchored in the G20 finance track and a permanent forum for outreach and exchange with African countries has been built-up. Besides, Germany had invited Guinea (Chair of African Union, the Netherlands, Norway, Senegal (Chair of NEPAD), Singapore (representative of 3G), Spain (permanent invitee), and Vietnam (Chair of Asia Pacific Economic Cooperation or APEC) to all meetings and held joint workshops with representatives from different engagement groups. In addition, exchange with national representatives from engagement groups is taking place through regular

informal meetings to exchange views on the G20 agenda.

8 Dec 2016 21 Feb 2017 5 May 2017 11 Jul 2017 16 Mar 2018 9 Oct 2018	Informal meetings between German Non-Governmental Organizations and German DWG chair to provide a platform for dialogue
14 Mar 2017	Joint G20 DWG, T20, B20, C20 workshop “Implementing the 2030 Agenda: How can engagement groups contribute?” (focus on urbanization)
20 Apr 2017	Africa Advisory Group Meeting , Washington D.C./USA
27-28 Apr 2017	G20 Conference “ONE World – No Hunger. Future of the Rural World” , Berlin: G20 session
4 May 2017	Africa Advisory Group Meeting , Durban/South Africa
24 May 2017	G20 Outreach at AfDB's Annual Meeting in Ahmenabad/India
12-13 Jun 2017	High Level G20 Africa Conference
12 Jun 2017	Africa Advisory Group Meeting , Berlin/Germany
11 Oct 2017	The Commonwealth-La Francophonie G20 Annual Dialogue : presentation of the GER Presidency, Washington D.C./USA
11 Oct 2017	Africa Advisory Group Meeting , Washington D.C./USA
SG: 22 Sep 2017	SG: 10th 3G Ministerial Meeting : Briefings by the G20 troika to the 3G Ministers, including on outcomes of the Hamburg Summit and Argentina’s priorities for its 2018 Presidency
16 Oct 2017	G20 Workshop “Sustainable Development and Inclusive Globalization” hosted by UNDP and OECD in New York. Non-G20 participants: Business 20 (B20), Civil 20 (C20), Think 20 (T20), Women 20 (W20)
27 Nov 2017	EU-Africa Business Forum , Session on “Facilitating Investments within the Framework of the G20 Compact with Africa Initiative”, Abidjan, Ivory Coast
10 Nov 2018	Africa Advisory Group Meeting , Bali/Indonesia

4.3 2018 under Argentine Presidency

Argentina sought to better represent Latin America and the Caribbean within the G20 by inviting Chile and Caribbean Community (CARICOM) – represented by Jamaica- during 2018 for the first time, along with the Inter-American Development Bank (IDB) and Development Bank of Latin America (CAF). In addition to Spain and the Netherlands, the following countries were also invited: Singapore, as Chairman of ASEAN; Senegal representing NEPAD; and Rwanda, as President of the African Union.

Representatives of the Engagement Groups were invited to present their priorities and recommendations to the G20 working groups, and the Presidency participated in their activities and received their policy recommendations. The G20 Business Women Leaders Task Force’s (BWLTF) first meeting was held in Argentina, with the objective of promoting the economic empowerment of women in close collaboration with Women 20 (W20) and Business 20 (B20). Additionally, Argentina hosted the first meeting of Urban 20 (U20), under the leadership of the Mayor of the

City of Buenos Aires and the Mayor of Paris. U20 aims to improve the role of cities on sustainable development and support international cooperation and policymaking in this arena. Moreover, Justice 20 (J20) brought together judges from the G20 countries as well as representatives from Inter-American, Caribbean, African, European and UN courts, to share experiences and discuss key challenges in judicial systems.

As a way of bringing the G20 to the citizenship and civil society, Argentina recognized the talent of local producers, manufacturers, entrepreneurs and artists by hiring over 15 social enterprises and cooperatives as suppliers for all G20 events, including the Leaders' Summit. As a result, most gifts received by G20 Leaders and delegates were products elaborated by inclusive businesses.

The Presidency also organized ten G20 Model exercises in 9 cities across the country. A thematic guide on the future of work was made available, with recommended classroom activities and a step-by-step guide to replicate the G20 Model at any school in Argentina and around the world. Around 1,000 students and 100 teachers participated.

Understanding that building consensus requires the engagement of the society as a whole, the discussions on the G20 agenda were enriched through exchanges with stakeholder communities, as well as non-G20 countries, the private sector, civil society organizations (CSO) and IOs. Along each working group, several side events and activities were organized.

Feb 2018	The Argentine G20 Presidency conducted consultation with the African Union, United Nations Economic Commission for Africa (UNECA) , representatives of G20 countries, civil society and the business community in Addis Ababa and Pretoria, respectively.
27-28 Feb 2018	Side Event on Curtailing Corruption and Promoting Integrity within State Owned Enterprises (SOEs) in Buenos Aires. Influential high-level government officials, representatives from CSOs, IOs, academia, and SOEs directors discussed the current integrity and transparency systems for these enterprises.
10-11 Apr 2018	Workshop "The Future of Work- Building Tools for Inclusive Labour Insertion" in Buenos Aires. Its objective was to foster policy guidelines for a comprehensive skills development strategy. International experts and experts from C20, T20, W20, B20 and L20 participated.
12 Apr 2018	Workshop on "Perspectives for Triangular Cooperation in the G20" in Buenos Aires. Participants emphasized that triangular cooperation offers opportunities for the G20 to fulfill its mandate of contributing to the implementation of the 2030 Agenda, by sharing experiences and knowledge through this modality of cooperation. It gathered more than 100 representatives of Member States, IOs, think-tanks and CSOs.
18 Apr 2018	Africa Advisory Group Meeting , Washington D.C./USA
21 Apr 2018	The Commonwealth-La Francophonie G20 Annual Dialogue : presentation of the AR Presidency, Washington D.C./USA
13 Jun 2018	1st Joint Meeting of the G20 Employment Working Group and Education Working Group in Geneva, addressing primarily skills for the future of work. B20, L20, Y20 and C20 had interventions during the meeting.
25 Jun 2018	The OECD hosted a meeting with the Argentine G20 Presidency in Paris, with the support

	of Business at OECD (BIAC), to explore opportunities for governments to work with other stakeholders, including the food industry, to identify successful initiatives, policy collaborations and practical steps to turn the tide on obesity.
17 Jul 2018	DWG side event at the HLPF in New York. Representatives of G20, non-G20 countries, engagement groups and other development partners discussed the results and usefulness of the 1st round of VPLM, presented by China, Germany and Mexico. Country and institutional representatives of Latin America provided a regional picture on the implementation of the 2030 Agenda. Representatives of G20 engagement groups actively participated in the discussions and expressed their recommendations, with particular focus on gender and youth.
30 Jul 2018	G20 - B20 Digital Economy Summit in Buenos Aires. Joint event between B20 and Digital Economy Task Force that aimed to contribute to the strengthening of a global digital agenda for development. Representatives of the private and public sector discussed together the most relevant issues of the Digital Economy.
28 Sep 2018	11th 3G Ministerial Meeting : Briefings by the G20 troika to the 3G Ministers, including on deliverables of the Buenos Aires Summit and Japan’s priorities for its 2019 Presidency
5-6 Nov 2018	“Sustainable Development and Inclusive Globalisation” . Workshop organised and co-hosted by OECD and UNDP in Paris. It brought together over 100 representatives from G20 and on-G20 countries, IOs, G20 engagement groups (T20, C20, W20, Y20), civil society representatives (e.g. Foundations20) and experts, to support continuity of work and forward looking in multiyear agenda-setting across G20 presidencies’ priorities.

Chapter 5 Lessons Learned and Way Forward

This Chapter draws lessons learned from the DWG accountability process since 2016 and presents conclusions for future work on the G20 development commitments.

- **Update of the DWG Accountability Framework**

The DWG Accountability Framework has proved to be a useful guideline for the DWG's annual accountability process since its adoption in 2014, setting down some key aspects and reference points. Nevertheless, the DWG discussed and committed to update the 2014 G20 DWG Accountability Framework for greater coherence of G20 efforts and to incorporate lessons learned since the adoption of the G20 Action Plan on the 2030 Agenda in 2016. The DWG is committed to completing this update during Saudi Arabia's presidency in 2020. An updated DWG Accountability Framework could enhance DWG accountability process by addressing issues such as sun-setting for particular commitments/actions as appropriate, clear understanding on the relationship between updates to the G20 Action Plan and DWG accountability reports, the treatment of the G20 development commitments which other working groups mainly work on and the monitoring approach for aspirational commitments, notably those focused on providing political support for advancing important and innovative projects at the global and regional level, which are not easily quantifiable or time-bound.

- **Balance of comprehensiveness, detail and reader-friendliness**

In a context of rotating G20 presidencies with different priorities, following up on previous commitments is critical for seeing things through, engendering impact and ensuring some level of continuity. However, it also is a time-consuming exercise with important opportunity costs. As a consequence, the DWG must strike a balance between investing time and energy in new work and in following up on previous work. With the inclusion of selected areas of commitments and narratives on G20 sustainable development efforts in other working groups and work streams, DWG accountability reports have grown in recent years, raising the desire to trim and streamline the process in order to produce shorter and reader-friendly documents. Going forward, the DWG could discuss the balance between comprehensiveness, detail and reader-friendliness and determine guidelines for its work in this regard. This point should also be taken into due consideration in the update of the DWG Accountability Framework.

- **Keeping the range of commitment to monitor at a manageable size (e.g. sun-setting of commitments)**

As new commitments are being added every year, this results in a significant accumulation of commitments and actions to track through the DWG accountability reports. In order to keep the range of commitments to monitor at a manageable size, the DWG could decide on criteria and/or a procedure to terminate the monitoring of specific commitments. Such sun-setting provisions could also help to focus the DWG's monitoring efforts on commitments. Bundling up commitments with similar or overlapping objectives could also be considered in this regard.

Annex: Implementation of G20 DWG Commitments

No	Commitment
Status	
Progress since CAR 2016	
2030 Agenda for Sustainable Development	
1	(2015) Develop an action plan in 2016 to further align the work of the G20 with the 2030 Agenda (Origin: Antalya Summit 2015 – <i>G20 Leaders' Communiqué</i> , para 19)
Complete	
<p>The <i>G20 Action Plan</i> was developed in 2016 and endorsed by the G20 leaders at the Hangzhou Summit, and consequently this commitment was marked as “complete with ongoing monitoring” in 2017.</p> <p>In terms of medium to long-term impact of this commitment, the <i>G20 Action Plan</i> was referenced in the <i>2017 G20 leaders' Summit Communiqué</i> and the G20 Agriculture Ministers expressed their support for the implementation of this framework in 2017 and 2018. 7 out of 9 ministerial declarations⁶ in 2018 referenced the 2030 Agenda at least once. References to the 2030 Agenda indicate that the G20 has made progress with regards to the commitment’s ambition to “align the work of the G20 with the 2030 Agenda”.</p>	
2	(2017) Continue to take forward the Action Plan by agreeing upon and implementing comprehensive and concrete collective actions. Facilitated by G20 work streams in coordination with the Development Working Group (DWG) [...] the list of comprehensive and concrete actions will be updated by successive G20 presidencies. (<i>Hamburg Update to the G20 Action Plan</i> , p. 2)
On track	
<p>Since its endorsement by the G20 leaders in 2016, the <i>G20 Action Plan</i> has been updated in a yearly rhythm by the DWG. <i>2017's Hamburg Update</i> introduced an overview of G20 collective actions in favour of sustainable development across G20 working groups and work streams. <i>2018's Buenos Aires Update</i> kept the international momentum going to advance sustainable development for all by compiling new comprehensive and collective actions decided upon in 2018 across the G20 working groups and work streams. In 2019, the DWG continues to develop the <i>G20 Action Plan</i> with the <i>Osaka Update</i> (forthcoming).</p>	
3	(2017) Engage in voluntary peer learning on the implementation of the 2030 Agenda and call upon others to join this important exercise as a complementary action towards Voluntary National Reviews. (<i>Hamburg Summit 2017 – G20 Leaders' Declaration</i> , p. 2)
On track	
<p>The first round of voluntary peer learning, launched in 2017, brought together China, Germany and Mexico (with Argentina as an observer) to learn about their respective approaches to the alignment of national sustainability strategies with the 2030 Agenda, and Mexico, the Netherlands and Norway to exchange on</p>	

⁶ G20 Agriculture Ministers Declaration, G20 Digital Economy Ministerial Declaration, G20 Education Ministers Declaration, G20 Labor and Employment Ministers Declaration, G20 Energy Ministers Declaration, G20 Joint Education and Labor and Employment Ministers Declaration, and G20 Health Ministers Declaration.

their respective approaches to the involvement of the private sector in 2030 Agenda implementation. Both groups presented policy briefs to share their insights with others.

The second round of voluntary peer learning was launched in 2018 with Argentina, Chile, European Union, Indonesia, Japan, Spain, South Africa, The Netherlands, United Kingdom and United States of America constituting three different learning groups. The resulting Policy Briefs will be annexed to the *Osaka Update* (forthcoming).

4	(2018) <i>Deepen the dialogue with Engagement Group and stakeholders</i> : We will further enhance and deepen the dialogue and knowledge exchange with the engagement groups and other stakeholders at an early stage and in a regular and systematic manner. (<i>Buenos Aires Update</i> , p. 4)
On track	

The DWG has enhanced its outreach to the G20 Engagement Groups ever since the adoption of the *G20 Action Plan*. The annual G20 workshops co-organised by OECD and UNDP since 2016 were used to involve representatives of G20 Engagement Groups in DWG discussions. In 2017, a dedicated workshop on the issue of urbanisation was organised at the margins of the second DWG meeting under the German G20 Presidency. The Argentine G20 Presidency involved the selected G20 Engagement Groups through several outreach events (workshop on triangular cooperation, side event at the HLPF) and through an exchange session during the second DWG meeting in 2018. Japan advanced this exchange session to the first DWG meeting in 2019 contributing to the involvement of G20 engagement groups at an early stage of its presidency. Thus, the DWG has made efforts to ensure regular exchange, while it has been on an ad hoc basis.

5	(2018) <i>High Level Political Forum</i> : we will highlight collective and concrete G20 actions taken so far towards implementing the <i>G20 Action Plan</i> (...) taking the opportunity of the HLPF in New York in 2019 which will take place at the level of Heads of States and Governments (<i>Buenos Aires Update</i> , p. 3)
On track	

The *Osaka Update* (forthcoming) aims to collect G20 efforts for sustainable development across all G20 working groups and work streams, to review progress made in the years since the adoption of the 2030 Agenda and to set out a possible way forward. The Japanese G20 Presidency intends to use the *Osaka Update* as input for the HLPF in September 2019.

Infrastructure

6	(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 (<i>Seoul Development Consensus for Shared Growth – Annex: Multi-Year Action Plan on Development</i> , p. 2)
On track	

The G20 has determined that the eleven regional infrastructure projects that it has been tracking since 2011 are free from significant bottlenecks. Monitoring has been discontinued for some of these projects

due to changes in their operational parameters. All tracked regional projects have made decent progress over the past three years. One example of good progress is the Ethiopia and Kenya Power Systems Interconnection project: Still in the process of constructing a transmission with 2000 MW capacity, the project is now expected to be complete in December 2019, earlier than previously anticipated. Its key outcomes will include: i) reduction in electricity tariffs; ii) a reduction in CO2 emissions by 3.59 million tons per year; iii) opportunity to connect about 1.4 million households and 920,000 small businesses to the national grid. The North-South Corridor project is also moving forward with studies for several road sections and interconnections, ready for financing. The NEPAD Agency is currently working with Southern African Development Community (SADC) secretariat, to provide technical assistance on the implementation of the North South Corridor Railway Network.

The Turkmenistan-Afghanistan-Pakistan-India (TAPI) Gas Pipeline project is moving forward in a two-phase approach, delivering lower capacity at lower cost in phase 1 and upgrading to full capacity in phase 2. Turkmenistan and Afghanistan have taken the step to request Asian Development Bank (ADB) financial assistance through sovereign financing in order to get phase 1 on its way. Pakistan is likely to follow suit. The due diligence to be undertaken by ADB on a transaction of the scale and complexity as TAPI is expected to be extensive and challenging.

7	(2010) <i>Transparency and sustainability</i> : assess how best to integrate environmental safeguards in an effective cost-efficient manner. (<i>Seoul Development Consensus for Shared Growth – Annex: Multi-Year Action Plan on Development</i> , p. 2)
Complete	

See in-depth assessment of this commitment in section 2.2.2.

8	(2013) <i>Address long-term financing for infrastructure</i> : Examine potential implications for low income countries (LICs) from work of the Investment and Infrastructure Working Group (IIWG) and strengthen coordination with the IIWG (<i>St. Petersburg Development Outlook</i> , – Annex, p. 7)
Complete	

After the 2014 analysis of IIWG work by the DWG and the ensuing paper that was shared with the IIWG, which led to the commitment being marked as “complete with ongoing monitoring” in 2014, the DWG again examined the G20 infrastructure agenda when developing the G20 and Low Income Developing Countries Framework in 2015. Since 2016 the DWG continued its work on infrastructure in the context of its annual development priorities. Meanwhile, the IWG was launched in 2018 under the Argentinean Presidency, with a view to fostering the discussion on how to address key impediments around the development of infrastructure as an asset class. Key progress was made in line with the Roadmap to Infrastructure as an Asset Class, which was endorsed by Finance Ministers and Central Bank Governors in March 2018, and ultimately by Leaders. Thus, DWG and IWG work on infrastructure evolved separately for a time. In 2019, however, the Japanese G20 Presidency had the DWG, the ACWG, the IFA and the IWG address the issue of quality infrastructure investment, which warrants inter-working group coordination. It was determined that the DWG would work on its deliverable (Key elements of Quality Infrastructure for Connectivity Enhancement towards Sustainable Development) from a sustainable development

perspective to be incorporated as its input into a set of *Principles on Quality Infrastructure Investment* to be formulated in the Finance Track, with the IWG being the focal point.

9	(2014) <i>Strengthen 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 provide capacity building support in response to reform priorities identified by governments. (G20 DWG 2014 Brisbane Development Update, p. 3)
Complete	

The release of the report *Stock-Taking of Selected Policy Indicators on the Enabling Environment for Infrastructure Investment* by the OECD and WBG in collaboration with other IOs in 2015 led to this commitment being marked as “complete with ongoing monitoring”. After that, work by G20 partners continued on refining the methodology for a variety of useful indicators to gauge progress on creating enabling environments for infrastructure investment. Notably, the WBG has developed the “Benchmarking PPP Procurement” (2015, 2017) and “Procuring Infrastructure PPPs” (2018) to shed light on investment environments in many countries around the globe. These reports are designed to help governments improve their PPP regulatory quality through benchmarking regulatory frameworks against internationally recognized good practices in procuring PPPs.

10	(2014) <i>Maximising the Effectiveness of Project Preparation Facilities (PPF) 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 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. (G20 DWG Report on Infrastructure Agenda and Response to the Assessments of Project Preparation Facilities in Asia and Africa, p. 6-7)
On track	

Over the last three years, a series of tools were introduced to help governments both with project preparation and prioritisation (e.g. the Sustainable Infrastructure Foundation's SOURCE platform, WBG's and International Monetary Fund (IMF)'s PPP Fiscal Risk Assessment Model (PFRAM), WBG's Infrastructure Prioritisation Framework). MDBs have set up the Infrastructure Cooperation Platform to take this work further in the future.

Knowledge sharing has been promoted across organisations and PPFs in the MDBs' response to the *G20 Principles for the Infrastructure Project Preparation Phase* (2018) endorsed by the G20 Finance Ministers and Central Bank Governors and then Leaders at the Buenos Aires Summit in 2018, which relied on the results of recent MDB experience in creating and operationalising a number of Project Preparation Facilities (PPFs). Further, reports on the subject of private capital mobilisation, such as the IFC's “Mobilisation of Private Finance by Multilateral Development Banks and Development Finance Institutions”, prepared with

other IOs and launched in June 2018, have contributed to a better understanding of approaches to PPP infrastructure projects. With the *Roadmap to Infrastructure as an Asset Class* (2018) and its work stream on project preparation, the G20 has set out its approach to the topic in the finance track going forward.

11	(2014) <i>Promoting Better Understanding of Risk and Return in Infrastructure Investment in Low-Income Countries (LICS)</i> : [...] 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. (G20 DWG Report on Infrastructure Agenda and Response to the Assessments of Project Preparation Facilities in Asia and Africa, p. 7)
On track	

The G20 Finance Track's take on the issue of better understanding risk and return in infrastructure investment has been framed as a permanent work stream on financial engineering, risk allocation and mitigation as part of the *Roadmap to Infrastructure as an Asset Class* (2018). By emphasising the notion of quality infrastructure and its merits in terms of risk mitigation and return augmentation, the DWG has contributed to international exchange on the topic as well, including its outreach activities to developing countries. G20 partners also introduced new exchange formats and fora, such as the AfDB's Africa Investment Forum, which provides an opportunity for foreign and domestic institutional investors to discuss their approaches to investing on the African continent.

The WBG has put forward publications on benchmarking PPP procurement in 82 countries (2017) and on Infrastructure Public-Private Partnerships procurement (2018) in 135 countries from all regions, benchmarking regulatory frameworks against internationally recognised good practices. Asian Development Bank (ADB)'s Private-Public Partnership Monitor (PPP Monitor) provides in-depth information and data on business environments for PPPs over time to policymakers and investors to help infrastructure developers assessing opportunities across countries and sectors with an increasing country coverage. The Infrastructure Data Initiative, run by MDBs and IOs, will pursue a similar objective: by including project and asset level investment data on many dimensions and sovereign, sub-national and municipal levels, it provides comprehensive information for risk and return assessment in a common standardised framework. The AfDB has also recently concluded the first ever synthetic securitization transaction ("Room 2 Run"), a contribution to innovative financing and new ways to explore the release of much-needed capital to impact financing as well as catalyse private capital in developing markets.

12	(2015) <i>Cross-cutting infrastructure dialogue</i> : promote a policy dialogue with LICs, MDBs, regional institutions, investors and relevant stakeholders on cross-cutting infrastructure issues requiring joint inputs from both groups. (G20 DWG Inclusive Growth and Development: Antalya Development Roadmap, p. 3)
On track	

One cross-cutting issue of infrastructure investment that has received considerable attention by the G20 and beyond in recent years is the mobilisation of private investment. These include the *Compact with Africa* (2017) and the *Roadmap to Infrastructure As an Asset Class* (2018) at the G20 fora, and publications such as the report on "Mobilisation of Private Finance by Multilateral Development Banks and Development

Finance Institutions”, prepared by IFC and other IOs in 2018, and work towards a set of common definitions, metrics and methodology to measure the mobilisation of private capital within MDB-financed projects and advisory projects. All contributed to this priority over the past three years.

In parallel to efforts to mobilise private sources for increasing the quantity of infrastructure investment, quality infrastructure emerged as another cross-cutting issue for dialogue on infrastructure investment in the G20.

13

On track

(2018) Reaffirm commitment to promote investment with focus on infrastructure in terms of both quantity and quality. [...] Stress the importance of quality infrastructure investment [...] (Hangzhou Summit 2016 – G20 Leaders’ Communiqué, para. 39)

In 2017, the G20 moved forward its commitment to promote infrastructure in terms of quantity and quality through launching the G20 Compact with Africa (CwA) Initiative. The 2018 Interim Monitoring Report – coordinated by IFC in collaboration with AfDB – communicated a strong signal that sound policies to improve investment conditions are paying off and market interest in Compact Countries is growing. The initiative has grown steadily since its inception with 12 participating African countries so far.

With the *Roadmap to Infrastructure as an Asset Class* (2018), the G20 has put forward a framework that guides future work in the Finance Track both in terms of quantity (i.e. leveraging private resources for increased infrastructure investment) and quality (i.e. dedicated work stream on quality infrastructure). At the Buenos Aires Summit, G20 Leaders decided to “look forward to progress in 2019 on quality infrastructure.” With this mandate from the highest level, the Finance Track is working towards a set of *Principles on Quality Infrastructure Investment* (forthcoming) with the Infrastructure Working Group (IWG) being the focal point. When it comes to the G20 Development Agenda, quality infrastructure was addressed in the DWG in 2018 with the *G20 High level Principles for Sustainable Habitat through Regional Planning* (2018). The DWG focused on quality infrastructure and connectivity in 2019 in order to contribute “*Key Elements of Quality Infrastructure for Connectivity Enhancement towards Sustainable Development*” to the aforementioned Finance Track deliverable.

14

On track

(2018) *Develop action-oriented strategies towards reaching Sustainable Habitat*: It is necessary to develop a shared understanding of “quality infrastructure” within the G20 to support and promote infrastructure projects (...). We will coordinate across both the Finance and Sherpa tracks to avoid duplicating efforts and meet global infrastructure needs.

The *G20 High-level Principles for Sustainable Habitat* have been endorsed by G20 leaders at the Buenos Aires Summit in 2018. The G20 works towards G20 Principles on Quality Infrastructure Investment, including a DWG contribution to the Finance Track on *Key Elements of Quality Infrastructure for Connectivity Enhancement towards Sustainable Development*, in 2019 to develop a shared understanding of quality infrastructure in the G20.

15

On track

(2018) *Data for Regional Planning Approach*: We call on the OECD to work with other relevant stakeholders to support the G20 in assessing and addressing data needs for a

regional planning approach, and also sharing effective experiences, especially those related to the design and implementation of mechanisms to strengthen data collection. We look forward to a first report in 2019. (*G20 High Level Principles on Sustainable Habitat through Regional Planning, Way forward, p.4*)

In order to deliver on the G20's call, the OECD is preparing a scoping note on the importance of data and indicators for regional planning, based on relevant work on regional development policy. The contents of this note will be consulted with OECD non-OECD, and developing countries as well as relevant international organisations, leveraging existing platforms for policy dialogue such as the OECD Regional Development Policy Committee, the OECD Working Party on Urban Policy and Territorial Indicators, the Cities Connect Initiative of the OECD Development Centre and other relevant OECD bodies, before presenting findings to the G20 in late 2019 or early 2020 for a discussion of next steps to be taken to promote data for a regional planning approach.

16

On track

(2018) *Exchange of knowledge on Regional Planning and its different dimensions: promote effective and multi-stakeholder partnerships to stimulate and deepen the sharing of experiences and lessons learned in regional planning (...). We call on the IDB and other relevant stakeholders, to support and lead the exchange of knowledge on regional planning and its different dimensions, taking into account the vulnerability of all groups. We suggest that due consideration should be given to gender and the interlinkages with the principles (...)* (*G20 High Level Principles on Sustainable Habitat through Regional Planning, Way forward, p.4*)

The IDB intends to leverage its Cities Network (Red de Ciudades) to deliver on the G20's call to promote exchange of knowledge on regional planning. The network brings together mayors and other relevant actors to advance sustainable urban development practices and share experiences. For 2019, 10 events are planned that seek to build capacity among city leaders in relation to issues that include green infrastructure, urban heritage, financing, gender inclusivity, housing and resilience, involving participants from Latin America and the Caribbean, Europe, Asia and the United States.

Agriculture, Food Security and Nutrition

17

On track

(2010) Promote increased procurement from smallholder producers and strengthen their access to markets in line with domestic and regional strategies (*Seoul Development Consensus for Shared Growth – Annex: Multi-Year Action Plan on Development, p. 6*)

Both in 2017 and 2018 the commitment to promote smallholders' market access was renewed in different contexts: The G20 Initiative for Rural Youth Employment (2017) aims - among other objectives - at strengthening "efforts to improve access to markets, education and technology along inclusive value chains, while paying attention to the particular needs and demands of smallholders, family farmers and rural wage workers"; the *G20 Call on Financing for Inclusive Business* (2018) refers to market access as well

as increased procurement from smallholder businesses when encouraging and supporting "inclusive business in agricultural and food value chains". Moreover, the *G20 High Level Principles on Sustainable Habitats through Regional Planning* (2018) recognise the importance of rural-urban integration including from a value chain perspective, which is critical for smallholders' effective and efficient market integration. Some G20 members have underscored their commitment to improving access to finance for agri-SMEs working directly with smallholders by participating in the International Fund for Agriculture Development (IFAD)-led Smallholder and Agri-SME Finance and Investment Network (SAFIN) network (www.safinetwork.org), which was presented at the DWG meeting in Buenos Aires in April 2018.

18	(2018) Confirm commitment to scaling-up nutrition through a combination of direct nutrition interventions and incorporation of nutrition into all relevant policies (Cannes Summit 2011 - <i>G20 Leader's Final Declaration</i> , p. 15)
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Mixed progress

Both in 2017 and 2018 the DWG put forward initiatives which reaffirmed the G20 commitment to reduce malnutrition in the *G20 Initiative for Rural Youth Employment* and the *G20 Initiative for Early Childhood Development*. The latter emphasises nutrition as a key factor in children's development. However, while G20 members and other nations have renewed commitments to end hunger and malnutrition, global efforts in this regard are projected to fall short of achieving the SDGs.

19	(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>
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Mixed progress

(a) Uphold the FAO's Voluntary Guidelines on the Responsible Governance of Tenure (VGGT) and the 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 GAFSP. (*G20 DWG Implementation Plan of the G20 Food Security and Nutrition Framework*, p. 5)

VGGT and CFS-RAI were both endorsed by the *G20 Initiative for Rural Youth Employment*, launched in 2017, and the G20 Agriculture Ministers in their 2018 declaration. The *G20 Initiative for Rural Youth Employment* also featured a commitment to support GAFSP and other mechanisms to create jobs for youth in rural areas. The impact on VGGT and CFS-RAI application by these G20 endorsements remains to be seen.

20	(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>
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On track

(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 safety nets.

(G20 DWG Implementation Plan of the G20 Food Security and Nutrition Framework, p. 7)

The economic empowerment of rural youth is a priority concern of the *G20 Initiative for Rural Youth Employment* (2017). While the initiative addresses the needs of rural populations in developing countries, both female and male, a particular emphasis is put on additional hurdles for women and girls as they face intersecting forms of discrimination as well as economic and social disadvantage. The initiative features a concrete and time-bound commitment to lend G20 support to providing innovative, employment-oriented skills development projects for at least 5 million young people by 2022.

In 2018, the DWG took another perspective on the challenge of rural development by focusing on the issue of Sustainable Habitat, including rural-urban linkages. While the resulting *G20 High-level Principles for Sustainable Habitat through Regional Planning* do not emphasise human resource development in particular, they highlighted the need to create integrated and inclusive job and employment markets as well as fostering inclusion in general, with particular attention to barriers for women and girls.

In sum, while the G20 has no longer relied on the means of G20-LIDC knowledge sharing forums in recent years, its unwavering commitment to supporting the economic integration of rural populations through human resource development and other means has been demonstrated by recent DWG work.

21	(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> (c) Improving the investment climate in agriculture sectors of LIDCs by supporting the Platform for Agriculture Risk Management (ARM). (G20 DWG Implementation Plan of the G20 Food Security and Nutrition Framework, p. 10)
On track	

See in-depth assessment of this commitment in section 2.2.3.

22	(2015) <i>Reducing food loss and waste globally:</i> Promoting reductions of food 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. (G20 DWG Implementation Plan of the G20 Food Security and Nutrition Framework, p. 9)
Complete	

After its launch in 2015, the Technical Platform on the Measurement and Reduction of Food Loss and Waste (TPFLW), maintained by FAO and IFPRI, has built up its offer in terms of information on advancements and state-of-the-art methodologies on food loss and waste measurement over the last three years. It hosts appropriate and innovative survey instruments, datasets, training materials and statistical codes and acts as a convener of knowledge and knowledge dissemination hub. Addressing an expert audience, the

TPFLW’s website has been reached by over 63,000 visitors, with a return rate of 40% (data from 2018). In 2018, the G20 Agriculture Ministers recognised the importance of the TPFLW.

In terms of expanding the knowledge base, several studies following IFPRI’s methodology to measure quantity and quality of food losses along value chains were completed for 6 countries in 2018. Case study reports based on the FAO food loss analysis methodology have been published online. The findings of these case studies inform the development of countries’ Country Programming Frameworks, in order to prioritise donor assistance and support to address food loss reduction.

FAO has been exploring options of how to further increase the reach and utility of the platform by setting up communities of practice in cooperation with UNEP and linking the TPFLW to other FLW reduction initiatives (e.g. FLW research platform of the Meeting of G20 Agricultural Chief Scientists). The content of a Community of Practitioners on Food Waste (CoP on FW) is currently under development. The CoP on FW will be hosted on the website of the TPFLW. Given the TPFLW’s stable operations in the last year and progress on harnessing synergies with other similar initiatives, the DWG decided to mark this commitment as “complete with ongoing monitoring” in 2018.

Human Resource Development, Employment and Education

23	(2011) <i>Knowledge sharing platform</i> : Enhance knowledge sharing on skills for employment in low income countries. (Cannes Summit 2011 – <i>G20 Leaders’ Final Declaration</i> , para 74)
Complete with ongoing monitoring	

The Global Knowledge Sharing Platform is maintained by the ILO, which regularly updates the site with links to important international publications in skills development, including those of the partner agencies, the OECD, the World Bank and UNESCO. As such, the Global Knowledge Sharing Platform serves as gateway to the topic, providing a comprehensive overview of relevant knowledge products by international organisations. These results have been deemed sufficient in 2018 to mark this commitment as "complete with ongoing monitoring".

24	(2011) Support the implementation of nationally-designed social protection floors in developing countries, especially LICs (Cannes Summit 2011 – <i>G20 Leaders’ Communiqué</i> , para 77)
Complete	

While the DWG has not actively monitored progress on the implementation of nationally-designed social protection floors in developing countries since 2016 and no new work has been undertaken on this matter, G20 partners have taken this work forward. Notably, the ILO has undertaken a review of the application of the ILO Recommendation 202 on social protection floors that provides updated information on the implementation of social protection floors in 187 countries (published in 2019). The ILO has also produced a costing of the floors in 57 low income countries and developed an online costing tool that can be used by countries to assess the cost of investing in nationally defined social protection floors. As part of the UN Social Protection Floors initiative, 60 UN country teams are delivering as One UN on social protection

through joint assessments of social protection situation and joint programming. A Social Protection Floor Window under the UN Joint Fund for Agenda 2030 was created in 2017 to foster UN joint support to countries in building social protection systems and floors.

25	(2012) Foster international policy coherence to assist LICs in implementing nationally-determined social protection floors, with IOs to develop policy options (Los Cabos Summit 2012 – <i>G20 Leaders’ Communiqué</i> , para 22)
Complete	

The commitment was marked as “complete with ongoing monitoring” in 2014, after the Social Protection Knowledge Sharing Gateway and the Social Protection Inter-Agency Cooperation Board (SPIAC-B) were created as vehicles to implement in 2013. The former continues to provide up-to-date information around the topic of social protection and acts as knowledge repository as well as networking platform on the matter. The SPIAC-B has finalised four tools on Social Protection Systems, on Public Works Programmes, Identification Systems and Payment Systems as part of its work stream on Inter-Agency Social Protection Assessment (ISPA), with three more tools under development. The tools have been applied at country level in 28 completed cases, another 37 applications are in progress.

International organisations (such as FAO, ILO and OECD) and G20 members continue to take forward the work on social protection by actively supporting the SPIAC B and USP2030, financing and implementing cooperation programmes on social protection and by expanding the knowledge base to support the extension of social protection and achievement of SDG 1.3. Some notable publications include the global report “Can social protection be an engine for inclusive growth” with new empirical evidence on the impact of social protection on inclusive growth and the global report on “Tackling Vulnerability in the Informal Economy” (ILO and OECD) to support the extension of social protection to the informal economy.

26	(2013) <i>Enhancing national capacities on skills to meet labour market needs</i> : 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>Saint Petersburg Development Outlook - Annex</i> , p. 8)
On track	

DWG accountability reports have tracked progress of two important initiatives by G20 members regarding this commitment over the past years: First, the Republic of Korea-funded and ILO-managed skills development programme “Skills for Employment and Productivity” in Mozambique and Nepal has been successfully implemented with positive evaluation results. Second, the second phase of the Russia-funded and ILO-managed programme “Applying the G20 Training Strategy” in Armenia, Tajikistan, Kyrgyz Republic, Vietnam and Jordan has been launched in 2017 and is expected to be completed by the end of 2019. It aims at aligning National Skills Development policies, strategies and related performance indicators with requirements of international HRD policy instruments and the SDGs as well as at ensuring the sustainability of the first phase’s results on national capacity in skills for future anticipation and education systems development in pilot countries.

In an effort to contribute to quality HRD measures, the AfDB approved 70 education/training projects valued at US\$ 2 billion so far as part of its Jobs for Youth in Africa programme, with emphasis on post-basic

education, TVET and higher education. Furthermore, the AfDB's Skills Enhancement/ Staple Crop Processing Zones programme aims to develop the human capital necessary for private sector industry-aligned skills development. The flagship programme seeks to equip half a million youths with industry related skills by promoting a stronger linkage of TVET systems with the private sector. Projects are underway in Zambia with more being designed currently for Tanzania, Ethiopia and Liberia.

27	(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. (<i>Saint Petersburg Development Outlook - Annex, p. 8</i>)
On track	

During the last three years, the DWG has put less emphasis on any particular policy area to be addressed through international cooperation and more on how to deliver results through non-traditional modalities (i.e. triangular and South-South cooperation). The Argentine G20 Presidency organised a side-event on triangular cooperation in 2018 and the Japanese G20 Presidency convened a workshop on triangular cooperation in 2019.

In their 2018 Buenos Aires Summit Declaration, G20 leaders recognised that South-South and triangular cooperation have an important role to play in the implementation of the 2030 Agenda.

Overall, the G20 is promoting the development of regional and international cooperation initiatives by advancing the debate on innovative forms of cooperation with a large variety of stakeholders, including government representatives, IOs, think-tanks and civil society organisations. In doing so, the G20 builds partnerships and a shared understanding as fertile ground for concrete cooperation initiatives, securing endorsement from the highest political level.

28	(2015) <i>Strengthening G20 coherence on Human Resource Development (HRD)</i> : Carry out further work in 2016 to improve policy coherence on HRD, specifically between the DWG and the Employment Working Group. (<i>G20 DWG Inclusive Growth and Development: 2015 Antalya Development Roadmap, p. 8</i>)
Complete	

Over the past years, DWG and EWG have developed a practice of mutual information on ongoing as well as future work and deliverables in the respective work streams, implementing the first principle of operationalisation ("information sharing") of the Multi-Year Framework for Policy Coherence and Coordination on HRD between the DWG and the EWG. In 2018, the DWG's 2018 Annual Progress Report included a section on HRD efforts across the G20, developed jointly with other G20 working groups and work streams, notably the Employment Working Group, so as to give an overview, analyse progress made in recent years and promote policy coherence. As a consequence of progress made, this commitment was marked as "complete with ongoing monitoring" in 2018.

Neither the Multi-Year Framework nor the corresponding DWG Action Plan dating back to 2016 have been explicitly recognised as reference points in following DWG initiatives relating to HRD. Yet, the Multi-Year Framework was followed up on, albeit implicitly, by the DWG to a certain extent: the G20 Initiative for Rural Youth Employment and the G20 #eSkills4Girls Initiative contributed to "common areas of interest"

as set out in the Framework. The G20 #eSkills4Girls Initiative also included some cross-referencing of EWG work. Still, the agenda of the DWG and the EWG have largely evolved in parallel to each other over recent years and attempts at integration of efforts on HRD have been limited in scope.

29	(2017) Launch the G20 Initiative for Rural Youth Employment in developing countries with a focus on Africa contributing, in alignment with developing countries' strategies, to creating 1.1 million new jobs by 2022 and to providing innovative skills development programmes for at least 5 million young people over the next five years (Hamburg Summit 2017 – <i>G20 Leaders' Declaration</i> , p.8)
On track	

See in-depth assessment of this commitment in section 2.2.4.

30	(2017) Launch the #eSkills4Girls initiative to promote opportunities and equal participation for women and girls in the digital economy, in particular in low income and developing countries (Hamburg Summit 2017 – <i>G20 Leaders' Declaration</i> , p.11)
On track	

The G20 #eSkills4Girls Initiative has made remarkable progress since its launch in 2017: In cooperation with the private sector, Africa Code Week workshops have been organised in over 15 African countries to reach 22000 girls. In terms of political attention, the G20 Digital Economy Ministers referenced the initiative in both 2017 and 2018. 32 flagship projects on the subject by G20 members are showcased on the initiative's newly set up website with more to come. Since early 2018, the website has attracted roughly 6300 visitors, generating roughly 14000 views.

Individual G20 members have also supported work on the issue of women and girls' empowerment in the digital economy through other initiatives, such as the multi-actor partnership EQUALS. Increased awareness and attention for the problem also translates into considerable activity by G20 partners and other stakeholders. For instance, the AfDB has set up the Coding for Employment (CfE) programme aimed at building digital skills and digital entrepreneurship. With the support of private sector partners, the programme will develop 20 coding centers across five countries (pilot countries are Rwanda, Senegal, Côte d'Ivoire, Kenya and Nigeria). The programme ultimately aims at establishing 130 coding centers, creating over 9 million jobs and reaching 32 million youth and women across Africa by 2025.

31	(2018) <i>Early Childhood Development Partnerships</i> : We call on IOs, MDBs and other financing institutions to identify and strengthen suitable financial instruments, mechanisms and partnerships, including possibilities for new ones but avoiding duplication, and mobilize resources to scale up quality ECD programs in low-income and developing countries based on their national needs and priorities. (<i>G20 Initiative for Early Childhood Development</i> – para 21)
On track	

In 2018, G20 partners such as UNICEF and WHO, in close partnership with the World Bank, Partnership for Maternal and Newborn Child Health (PMNCH) and the ECD Action Network (ECDAN), contributed to strengthening partnerships for Early Childhood Development by developing the Nurturing Care Framework. Partners developed a plan to operationalise the framework and to guide coordinated actions

in 2019, focusing on integrating key features of this framework into relevant sectors, including health systems (within the wider lens of the Primary Health Care and Universal Healthcare agenda). Moreover, UNICEF, WHO, and WB are jointly working towards convening a group of partners and academic experts to refine benchmarks for ECD investment.

32	(2018) <i>Engage in international cooperation as a catalyst for scaling up and improving the quality and accessibility of multi-sector ECD programs</i> : Engage in international cooperation as a catalyst for scaling-up and improving the quality and accessibility of multi-sector ECD programs, particularly in supporting low income and developing countries. To this end, we will coordinate with MDBs, financial institutions and IOs, as well as seek to promote opportunities for collaboration through North-South, South-South and Triangular Cooperation which involve a diversity of actors, resources and instruments. (G20 Initiative for Early Childhood Development – para 28)
On track	

In 2018, UN agencies leveraged the G20 ECD Initiative at key high-level convenings, in order to achieve greater political momentum, and promoted collaboration across a wide range of stakeholders (e.g. PMNCH Partner’s Forum, Delhi 2018; Nurturing Care Consultations in East Africa and Middle East regions co-organized by WHO and UNICEF, and High-Level Convening in East Asia Pacific including over 20 countries).

33	(2018) <i>Knowledge Sharing Platform</i> : Provide ECDAN with experiences and best practices related to our national programs and/or international cooperation among ECD initiatives (...) We call on ECDAN to also identify best practices within non-G20 countries and develop a sustainable platform and communication strategy to enable them to share this knowledge along with technical standards for quality ECD programs, especially for low-income countries. The platform should be operational by 2019. (G20 Initiative for Early Childhood Development – para 31)
On track	

In 2018, G20 countries shared over 40 case studies on Early Childhood Development programmes and policies with the Early Childhood Development Action Network (ECDAN). The case studies have been disseminated on the ECDAN knowledge exchange and learning online platform. ECDAN is collecting and documenting ECD best practices and technical tools in low-income countries and is facilitating high-level advocacy and knowledge exchange events through webinars, communities of practice and in-person conferences.

ECDAN has undertaken user discovery research and is now developing a sustainable knowledge exchange and learning strategy, identifying technology needs, developing user metrics and designing its next version of the Knowledge Exchange and Learning Platform that is both people-centered and meets user needs, expectations and demands. The current online platform will be configured and transitioned to the Knowledge Exchange and Learning Platform by July 2019. ECDAN is also refining its marketing and communications strategy to ensure wide access to its platform and leverage other relevant knowledge exchange platforms. ECDAN has completed webinars with hundreds of global attendees on the topics of implementation research and scaling up ECD interventions, costing, financing, and implementing ECD

interventions in humanitarian contexts. A global community of practice on ECD Costing & Financing is being established in partnership with the Brookings Institution and Harvard University.

Financial Inclusion and Remittances

34	(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 (<i>G20 DWG Inclusive Growth and Development: 2015 Antalya Development Roadmap</i> , p. 6)
Complete with ongoing monitoring	

The Global Partnership for Financial Inclusion (GPFI) has put in place a process for monitoring and updating the National Remittance Plans, with the first annual review having been completed in 2016. The first update process of the National Remittance Plans was conducted under the German G20 Presidency in November 2017, supported by the WBG. G20 leaders have been regularly informed about progress regarding the G20's remittances targets.

In 2011, the G20 committed to contributing to bring the global average cost of remittances down to 5% when it stood at 9.3%. This goal was aligned with SDG target 10.C in 2017 to aim for the mark of 3% by 2030 instead. According to data from the WBG's Remittance Prices Worldwide, the global average cost fell to 6.94% (record low) by the third quarter of 2018, before rebounding to 7.01% by the end of 2018. Thus, while the global average costs is still 2.01 percentage points above the G20 target, data indicates a decreasing trend.

The DWG has not put forward work or commitments on remittances since 2016, respecting the remit of the GPFI. Given the latter's work in recent years, the DWG has marked the corresponding G20 development commitment as “complete with ongoing monitoring” in 2018.

35	(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. (Antalya Summit 2015 – <i>G20 Leaders’ High-level Statement on Remittances</i> , para. 5)
Complete with ongoing monitoring	

The GPFI's Markets and Payment Systems Subgroup worked towards a better understanding of remittances corridors and dynamics over the past three years through the monitoring and analysis of progress made on G20 National Remittance Plans, among other means. Its work is complemented by initiatives from G20 partners such as the WBG's Remittance Prices Worldwide data or IFAD's new web portal “RemitScope”, launched in 2018 with the purpose of providing data, analyses and remittance market profiles on individual countries, sub-regions and regions of the world.

Given the GPFI's work in recent years on this issue, the DWG has ended its annual monitoring of the corresponding G20 development commitment in 2018 by marking it as “complete with ongoing monitoring”.

36	(2015) <i>G20 Action Plan on SME Financing</i> : Continue to work with other G20 work streams to support policy coherence on the implementation of the G20 Action Plan on SME Financing 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. (<i>G20 DWG Inclusive Growth and Development: 2015 Antalya Development Roadmap</i> , p. 6)
Complete with ongoing monitoring	

The GPFII leads on the implementation of the G20 Action Plan on SME Financing through its SME Finance Subgroup. In 2017, the baseline self-assessment of G20 countries was rolled out and an update will be carried out every two years. In 2017, the GPFII, with the WBG’s support, produced the Credit Infrastructure Country Self-Assessment Consolidated Report. The report presents a baseline for each country in the areas of credit reporting systems, secured transactions and collateral registries, and insolvency regimes. In 2019, the first consolidated report based on individual country responses will be produced. In 2018, the SME Finance Subgroup continued its outreach activities to non-G20 countries to disseminate knowledge about the Action Plan, expand the self-assessment to non-G20 countries and encourage participation in the SME Finance Compact. It developed several key outputs over the last years such as policy guidelines to promote the responsible use of alternative data to enhance creditworthiness and improve access to cheaper and more reliable sources of credit for SMEs, which were fed into the G20 Policy Guide on Digitisation and Informality (2018). The latter looks at how to harness digital financial inclusion for individuals and MSMEs in the informal economy. The study on Leveraging Financial Services for SMEs in Sustainable Global Value Chains is another example for GPFII efforts to implement the G20 Action Plan on SME Financing since 2016. G20 partners have further contributed to this work, e.g. through improving data for guiding policy making on financial inclusion of SME (OECD SME Finance Scoreboard).

Through its work on Inclusive Business, the DWG has addressed the bottleneck of financial constraints for SMEs that pursue inclusive business models, among other things. Otherwise, the DWG has monitored progress on implementing the G20 Action Plan on SME Financing over the past year to the point when it marked the corresponding G20 development commitment as "complete with ongoing monitoring" in 2018.

37	(2016) Implement and review the G20 Financial Inclusion Action Plan (FIAP) (Hangzhou Action Plan, p. 13)
Complete	

The GPFII has reviewed the FIAP in 2017, aligning its new strategic framework (FIAP 2017) to the 2030 Agenda. The GPFII works towards the implementation of all action areas set out in the document to the best of its abilities and made good progress in the last three years as corroborated by its annual progress reports. Consequently, the commitment was marked as “complete” in 2017.

Domestic Resource Mobilisation

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<p>On track</p>	<p>(2014) <i>Base Erosion and Profit Shifting (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. (G20 DWG 2014 Brisbane Development Update, p. 4-5)</p>
<p>Over the last three years, the BEPS Inclusive Framework has grown to 129 member jurisdictions by the end of March 2019, giving them the opportunity to participate in discussions on the G20/OECD BEPS project. A total of 28 induction programmes were launched in 2017 and 2018 with the aim of assisting developing countries to successfully implement their BEPS priorities. In addition to steering the ongoing standard setting work to tackle BEPS, members of the Inclusive Framework commit to implementing the 2015 outcomes of the G20/OECD BEPS project. For instance, by the end of March 2019, 87 jurisdictions including 29 developing countries have joined the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (the Multilateral Instrument or MLI) with several others having expressed a formal intention to do so in the near future. The OECD has been increasing assistance to developing countries through the BEPS and Developing Countries and the Global Relations Programme, which launched e-learning in February 2019.</p> <p>Progress has also been made on several toolkits, being developed by the Platform for Collaboration on Tax (PCT). These toolkits are intended to provide practical implementation guidance on base erosion and profit shifting issues of particular relevance to developing countries. While some toolkits are still being developed and improved, taking into account the results from public consultations, the planned toolkit on Supply Chain Restructuring has been cancelled in favour of a toolkit on Implementing Indirect Tax Measures for the Digitalising Economy in response to public feedback. Moreover, the OECD, working together with the Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF), has published three practice notes in 2018 focusing on assisting developing countries in dealing with key resource mobilisation issues in the extractive industries.</p>	
<p>39</p> <p>On track</p>	<p>(2014) <i>Identify Obstacles to Information Exchange</i>: ensure developing countries can participate in, and benefit from Automatic Exchange of Information (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. (G20 DWG 2014 Brisbane Development Update, p. 5)</p>

The Global Forum on Transparency and Exchange of Information for Tax Purposes has made important progress on Automatic Exchange of Information (AEOI) since 2016 and remains fully committed to ensuring that developing countries can also access its benefits. Nearly two dozen developing countries are engaged in preliminary capacity assessments and five bilateral pilot projects are underway to support the implementation of AEOI, supported by G20 members. The pilot projects between Spain/Colombia and United Kingdom/Pakistan have been concluded, with the beneficiaries having commenced exchanges in 2017 and 2018 respectively. As a result of this ongoing work, several developing countries have declared their intention to commence exchanges: Ghana and Nigeria in 2019; Albania, Kazakhstan, Peru and the Maldives in 2020.

23 African countries have signed the Yaoundé Declaration, demonstrating political will to implement reforms in pursuit of the tax transparency agenda in Africa. Latin American countries have followed the model set by Africa by convening a high-level meeting, hosted by Uruguay, along with the 2018 Global Forum meeting. It resulted in the signature of the Punta del Este Declaration, which calls for closer international tax cooperation in several areas.

At a technical level the work with developing countries has also intensified. The Global Forum supports new developing country members with its flagship Induction Programme, extending to all aspects of tax transparency and exchange of information in an intensive programme of technical assistance with a three-year outlook. 30 developing countries currently benefit from the Induction Programme. The Global Forum’s technical assistance activities continue to be strongly supported by the multilateral development banks ADB, AfDB, IDB and WBG as well as regional organisations such as African Tax Administration Forum and Inter-American Center of Tax Administrations. Almost all technical assistance activities are carried out in cooperation with one or more of these organisations.

40	(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. (G20 DWG 2014 Brisbane Development Update, p. 5)
On track	

The OECD/UNDP Tax Inspectors Without Borders (TIWB) initiative has grown continuously since 2016, now standing at over 51 programmes either completed or in progress in over 32 developing countries worldwide, with USD 445 million in increased tax revenues since 2012. 24 new programmes are being prepared. The initiative has also been expanded by G20 member-backed South-South programmes with South Africa, India and Mexico supporting different developing countries. UNDP recruited additional experts in 2018 to expand its existing roster of 41 TIWB experts to more than 50 experts so as to supplement the supply from development partners’ revenue authorities. 14 countries (10 of which are G20 countries) are or will soon be deploying their serving tax officials to developing countries and jurisdictions under TIWB programmes.

In the last three years, the Platform for Collaboration on Tax (PCT), launched in April 2016 by the IMF, the OECD, the UN and the WBG, has made progress in intensifying the cooperation between IOs on tax issues. In 2018, the PCT held its first global conference and submitted its work plan to the G20 Finance Ministers and Central Bank Governors. In addition, the PCT submitted a progress report to the G20 Finance Ministers and Central Bank Governors in June 2019. Among other things, the PCT worked to strengthen IOs' ability to provide capacity building support to developing countries. Notably, it analyses emerging international tax issues, especially those of interest to developing countries, such as Medium-Term Revenue Strategies (MTRS). Regarding MTRS, a broad holistic approach to reform revenue systems in developing countries is being piloted. Countries having expressed interest in taking a MTRS approach to their revenue system reform efforts include Egypt, Ethiopia, Georgia, Ghana, Guatemala, Indonesia, Lao PDR, Liberia, Mongolia, Myanmar, Papua New Guinea, Pakistan, Rwanda, Senegal, Thailand, Uganda, Uzbekistan and Viet Nam. G20 partners made and make considerable efforts to help implementing this commitment: The IMF supports revenue mobilisation in over 100 countries annually, with a significant boost to assistance provided to developing countries since 2014. The WBG launched the Global Tax Program in 2017 to strengthen tax systems in more than 15 developing countries by facilitating the design and implementation of evidence-based tax systems. The ADB launched the Domestic Revenue Mobilization Fund in 2017 to improve the enabling conditions for meeting the SDGs in Asia and the Pacific through increased mobilisation of domestic resources.

41	(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. (Antalya Summit 2015 – <i>G20 Leaders' Communiqué</i> , para. 15)
Complete	

Since its launch in 2016, the OECD's Inclusive Framework on BEPS has grown to the remarkable size of 129 member jurisdictions by the end of March 2019, representing over 95 per cent of the global GDP and including 57 developing countries and jurisdictions. In 2018, the Inclusive Framework welcomed 14 new members. Thus, the Inclusive Framework has been a success at involving countries at all stages of development to participate on an equal footing in the discussion of standards on BEPS-related issues and the review as well as monitoring of the implementation of the BEPS package. The Inclusive Framework's Steering Group has consistently included several developing countries over recent years (e.g. currently Côte d'Ivoire, Georgia, Jamaica, Nigeria).

To extend its reach even further, regional outreach events, involving developing countries and/or regional tax organisations (RTO), have been held in Africa, Latin America, the Caribbean, Eastern Europe/Central Asia, and Asia to provide information on BEPS, and facilitate the sharing of experiences between jurisdictions. BEPS monitoring efforts as well as other activities and outcomes of the Inclusive Framework have been documented in its 2017 Progress Report.

Given the laudable progress made by the Inclusive Framework to involve developing countries around the globe in discussions around the G20/OECD BEPS project as well as its implementation and monitoring, the DWG marked this commitment as "complete with ongoing monitoring" in 2018.

42	(2015) <i>Capacity Building</i> : Carry out the first reporting in 2016 on steps taken in relation to the Call to Action for Strengthening Tax Capacity in Developing Countries. (G20 DWG Inclusive Growth and Development: <i>2015 Antalya Development Roadmap</i> , p. 5)
Complete	

The 2016 report *Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries*, prepared by IMF, OECD, UN and WBG, presented some findings on how G20 countries can further support tax capacity building through international cooperation.

The progress updates for commitments 38 to 41 account for progress made by the G20 and its partners through collective action, i.e. G20 members' direct support of actions by international organisations and G20-mandated action by international organisations. This progress has prompted the DWG to mark this commitment as "complete with ongoing monitoring" in 2018.

43	(2016) Continue our work on addressing cross-border financial flows derived from illicit activities, including deliberate trade mis-invoicing, which hampers the mobilization of domestic resources for development, and welcome the communication and coordination with the World Customs Organization for a study report in this regard following the Hangzhou Summit. (Hangzhou Summit 2016 – <i>G20 Leaders' Communiqué</i> , para. 36)
On track	

See in-depth assessment of this commitment in section 2.2.5.

Industrialisation

44	(2016) Launch the G20 Initiative on Supporting Industrialization in Africa and LDCs [...] with a focus on women and youth; and promoting science, technology and innovation as critical means for industrialization. (Hangzhou Summit 2016 – <i>G20 Leaders' Communiqué</i> , para. 35)
On track	

See in-depth assessment of this commitment in section 2.2.6.

Inclusive Business

45	(2015) Taking forward the G20 Inclusive Business Framework: Establish the G20 Global Platform on Inclusive Business (GPIB) (<i>G20 Leaders' Call on Inclusive Business</i> , para 5)
Complete	

The G20 Global Platform on Inclusive Business (GPIB) was successfully launched in 2016, leading to this commitment being marked as "complete with ongoing monitoring" in 2017. Since its inception, the G20 GPIB developed a close cooperation with the Inclusive Business Action Network (iBAN), including a joint workshop focussing on building the enabling environment for inclusive business and a common action plan to advance the inclusive business agenda.

In 2018, the GPIB was updated and linked to iBAN's newly launched platform on inclusive business.

46	(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 (G20 DWG Inclusive Growth and Development: <i>2015 Antalya Development Roadmap</i> , p. 9)
Complete	

The G20 Inclusive Business Report was submitted for the 2016 Summit, and consequently this commitment was marked as “complete” in 2017. In 2018, UNDP and the iBAN submitted the G20 Inclusive Business Activities Update to the Buenos Aires Summit, presenting their analysis of collected G20 members’ initiatives to take forward the inclusive business agenda.

47	(2018) <i>Foster and engage in International Cooperation related to Inclusive Business: Foster and engage, in accordance with our respective capabilities, in international cooperation initiatives related to inclusive business, particularly in those addressed to low income and developing countries, in coordination with (...) development partners. This includes South-South and Triangular Cooperation in which a diversity of actors, resources and instruments can be integrated. (G20 Call on Financing for Inclusive Business, para 18)</i>
On track	

The Japanese G20 Presidency organised a workshop on triangular co-operation as side event to the first DWG meeting in 2019 to promote discussions on the topic of how triangular co-operation projects can be rendered more effective, involve a larger variety of actors and contribute to overarching sustainable development objectives such as inclusiveness and the implementation of the 2030 Agenda. While not directly discussing the topic of inclusive business, this workshop laid the groundwork for further debate on the value of triangular cooperation, also to advance specific topics through concrete action.

48	(2018) Call on MDBs and development finance institutions to boost their efforts towards the sector (...) through financial and non-financial services, and strengthen the impact measurement, management and reporting of their investments <i>(G20 Call on Financing for Inclusive Business, para 25)</i>
On track	

Considerable efforts are being made by a variety of stakeholders to increase support for the development of inclusive businesses. Especially, the promotion of inclusive businesses is part of many MDBs’ policy frameworks. For instance, the ADB has developed its directional document “ADB Support for Inclusive Business (2016-2020)”, including seven key action points and steps to further develop its impact on Inclusive Business. As a consequence of existing policies, many MDBs also dispose of a working definition of inclusive businesses (e.g. IFC uses the G20’s definition) and a methodology to track their support to inclusive businesses (e.g. IFC’s work on incorporating indicators into its Anticipated Impact Measurement and Monitoring system or ADB’s Inclusive Business focal point, project-level tracking and reporting in its Development Effectiveness Report).

49	<p>(2018) <i>Update of Global Platform for Inclusive Business</i>: We therefore request the UNDP to update the GPIB to provide governments, the private sector and development stakeholders with relevant, practical information on financing alternatives, policy instruments and experiences, especially those incorporating the use of innovative private financial instruments as well as public procurement practices to support Inclusive Business. We also encourage strengthening the GPIB’s efficiency, sustainability and visibility, by working in partnership with other relevant stakeholders and optimizing synergies with other platforms (G20 Call on Financing for Inclusive Business, para 28)</p>
On track	
<p>The GPIB was updated in 2018. The partnership with iBAN was strengthened in 2018 by linking the GPIB with iBAN’s inclusivebusiness.net platform. The G20 Inclusive Business Activities Update, released by UNDP and iBAN in December 2018, provides analysis of experiences from G20 member countries in promoting inclusive business through policies and projects.</p>	
50	<p>(2018) <i>Operational guidelines to identify Inclusive Business</i>: We ask UNDP to develop – in cooperation with the private sector and leading global institutions– optional operational guidelines for investors or governments wishing to identify Inclusive Business, or companies interested in self-assessing their own model. (G20 Call on Financing for Inclusive Business, para 29)</p>
On track	
<p>Through the “Call on Financing for Inclusive Businesses”(2018), the G20 aimed to scale up inclusive business models through increasing the mobilization of financial resources, channeling of financing for inclusive business as finance for jobs mechanisms and required reforms in public procurement and financing instruments to encourage the replication of good practice. The operational guidelines that still need to be developed to identify a structured set of commonly used features would be used as eligibility framework by finance institutions, Governments and investors to encourage the creation and the development of inclusive business models.</p>	
51	<p>(2018) <i>Inventory of public policies and legal frameworks</i>: We call upon the OECD to develop an inventory of public policies and legal frameworks that compiles existing experiences and successful best practices across the G20 and beyond, to facilitate knowledge sharing on public procurement policies to promote inclusive business. (G20 Call on Financing for Inclusive Business, para 29)</p>
On track	
<p>The OECD consults with relevant stakeholders and bodies to determine the most effective and synergetic way to deliver on the G20’s call, leveraging existing knowledge and work streams.</p>	
52	<p>(2018) <i>Promote enabling conditions for Inclusive Business and Impact Investment</i>: (...) We will endeavour to further create enabling conditions for resource mobilization from public, private and multilateral resources, including innovative financial mechanisms and partnerships, such as impact investment for inclusive and sustainable growth, in line with the G20 Call on Financing for Inclusive Business. (2018 G20 Leaders’ Declaration, para 7)</p>
On track	

By launching the *G20 Call on Financing for Inclusive Business* in 2018, the G20 has taken an important step in working towards enabling conditions for resource mobilisation from public, private and multilateral resources for inclusive and sustainable growth. The Call mandates further work by several IOs to strengthen global capabilities for promoting inclusive business. Moreover, the issue of social impact investment has been discussed in cooperation with the Global Steering Group on Impact Investment during the Argentine and Japanese G20 presidencies at the margins of DWG meetings, exploring ways to leverage innovate mechanisms to achieve desired social outcomes.

G20 partners also move forward the work on enabling conditions in general and impact investment in particular. For instance, the OECD launched the *Social Impact Investment 2019* report in January 2019, which compares approaches globally and regionally as well as addresses data issues and recent policy development in a considerable range of countries, including developing economies. Moreover, the OECD launched a new horizontal project on operationalising impact measurement of SDG related investments with a view to map existing impact measurement approaches, review existing evidence on the sustainable development results of SDG-related investments and promote exchange and knowledge sharing on these issues through a global conference.

Climate Finance and Green Finance

53	(2012) Encourage further exploration of effective mechanisms to mobilise public and private funds for inclusive green growth investments in developing countries, including through the public-private Dialogue Platform on Inclusive Green Investment. (Los Cabos Summit 2012 – <i>G20 Leaders’ Communiqué</i> , para. 72)
Complete	

G20 partners have continued to work towards more investment for inclusive green growth all throughout the past three years with considerable progress. Notably, the AfDB mobilised additional funds to co-finance low carbon and climate resilient projects. At its 53rd Annual Meetings in Busan, the AfDB also brought together key continental and global stakeholders for an open dialogue on creating the Africa Financial Alliance for Climate Change. The IFC together with Amundi launched the Planet Emerging Green One (EGO) fund, which closed at with USD 1.4 billion initial assets under management, in 2018. The OECD published its report on “Developing Robust Project Pipelines for Low-Carbon Infrastructure”, which aims to provide policy makers with a comprehensive examination of project pipelines, and other analytical work such as “OECD Progress Update on Approaches to Mobilising Institutional Investment for Sustainable Infrastructure”, “State-owned enterprises and low-carbon transition” or “Making Blended Finance Work for the Sustainable Development Goals” (all 2018). The OECD, UN Environment and the WBG came together in 2018 to launch the “Financing Climate Futures” initiative, exploring measures available to public and private sector actors to support the radical transformation needed to align financial flows in infrastructure for low-emission, resilient development. Finally, dialogue platform such as the OECD’s Forum on Green Finance and Investment bring together a large variety of stakeholders to discuss the ways forward on green finance issues.

Since its launch by the AfDB during the COP23 in November 2017, the Africa Nationally Determined Contributions (NDCs) Hub has made considerable progress on supporting African countries in meeting their commitments to the Paris Agreement in an effective and efficient manner. In 2018, the Hub supported 6 countries in elaborating their NDC implementation plans. The objective is to ensure the effective transformation of NDCs into bankable and implementable projects/programmes that are underpinned by rigorous analytical work. Knowledge products, such as the NDC Gaps Analysis Report, Adaptation in African NDCs Report and Guidelines for Mainstreaming NDCs into National Development Plans have been developed to this effect.

The ADB has contributed to this work in several ways in recent years: It launched the NDC Advance Platform in December 2018 to, among other objectives, provide technical assistance that helps countries better engage with potential sources of climate finance and to make use of innovative finance mechanisms. It launched new facilities such as the Article 6 Support facility, which is supposed to encourage innovation in the development of mitigation actions. Also, it promotes the assessment, development and provision of financial risk management products that can help unlock financing for investment in climate change mitigation and adaptation through the Asia Pacific Climate Finance Fund (ACliFF), financially supported by Germany.

Given the considerable efforts undertaken by various stakeholders, including some G20 members and partners, to explore ways to mobilise public and private funds for inclusive green growth investments in developing countries, progress on this commitment was deemed sufficient in 2018 to mark as "complete with ongoing monitoring".

54	(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
Complete	(Los Cabos Summit 2012 – <i>G20 Leaders’ Communiqué</i> , para 72)

After the 2013 update of the Toolkit of Policy Options to Support Inclusive Green Growth and this commitment having been marked as “complete with ongoing monitoring” by the DWG in 2014, the issue received continued attention from IOs and the international community in general. Notably, the OECD put forward its report "Towards Green Growth? Tracking Progress" in 2015, which assessed country experiences with green growth policies. The report presents the top 8 challenges of implementing green growth policy frameworks at the national level and finds, among other things, that most OECD Countries have implemented some measures to provide incentives for efficient resource use, such as pricing instruments, regulatory measures or subsidies. Since then, the use of carbon pricing has been systematically reviewed. The 2018 report “Effective Carbon Rates”, which measures carbon pricing of CO₂-emissions from energy use in 42 OECD and G20 countries (covering 80% of world emissions), shows that the aggregate carbon pricing gap is declining at a snail’s pace. Using EUR 30 per tonne of CO₂ as a benchmark, the gap for the 42 countries as a whole dropped from 83% in 2012 to 79.5% in 2015.