**FfD4**

**Call for Inputs for an Elements Paper on Financing for Development**

**TABLE OF CONTENT[[1]](#footnote-0)**

[**I. A global financing framework (including cross-cutting issues) 1**](#_lp0lr6pbn7s6)

[**II. Action areas 1**](#_c23u85ukcocw)

[a. Domestic public resources 1](#_g4cyt8l5882d)

[b. Domestic and international private business and finance 2](#_qogc3kcbe21s)

[c. International development cooperation 3](#_m1bwh0p5d54l)

[d. International trade as an engine for development 3](#_2uxbtbtmqj25)

[e. Debt and debt sustainability 3](#_eclrz0sombxh)

[f. Addressing systemic issues 4](#_1nam8c96b9ei)

[g. Science, technology, innovation and capacity building 4](#_kx41yg7c1gva)

[**III. Emerging issues 6**](#_dysjyb458jqu)

[**IV. Data, monitoring and follow-up 6**](#_p8nyy934mpyj)

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# I. A global financing framework (including cross-cutting issues)

The Fourth International Conference on Financing for Development (FfD4) must advance key reforms in the global financial system to achieve the Sustainable Development Goals (SDGs), aligned with the Addis Ababa Action Agenda’s call for timely and sustainable financing. FfD4 should encourage the reform of the international financial architecture to expand the fiscal space of developing countries, and remove systemic barriers to foster democratic multilateralism. Central to this effort is strengthening the UN's leadership, while giving centrality to states and representative civil society in the decision-making spaces of global economic governance. Education stands as the cornerstone of human rights and lies at the heart of all SDGs, making the adequate financing of SDG 4 a priority. This requires coordinated efforts from both international and national investments to ensure that education becomes free, mandatory, and accessible to all.

A global financing framework must be grounded in key principles, including the Right to Development, Common but Differentiated Responsibilities (CBDR), the international Human Rights framework and the promotion of gender equality. It should also embrace reparative justice, addressing the legacies of colonialism, slavery, and ecological debt owed to the Global South. The framework must uphold the principle of non-retrogression, ensuring that the outcomes of the Fourth International Conference on Financing for Development (FfD4) build upon and advance previous FfD decisions.

Cross-cutting issues within this framework include addressing inequalities both between and within countries, destinating more and better financing for education and recognizing women’s unpaid care work as the backbone of societies and economies. Comprehensives, sustainable, and universal education and care systems are essential to transform the gendered and racial divisions of labor. The framework must move beyond GDP-centric models, adopting multidimensional metrics that reflect wellbeing, ecological, and social prosperity. Public investment should be prioritized over private to finance social development, ensuring the rights to education and care, adequate regulation of private providers and fostering fairer societies. It is crucial to guarantee free, universal, accessible, quality, gender-transformative public services and infrastructure in education, health and social protection.

# II. Action areas

## a. Domestic public resources

Countries need viable strategies to increase domestic investments to public services, ensuring they can fully benefit from global system reforms. FfD4 should advocate for investment incentives that drive research and support the transition to a low-carbon economy, with tax and fiscal systems aligned to the SDGs. Regulatory measures must also foster long-term financing mechanisms for sustainable development, ensuring that public investments contribute effectively to the SDGs, especially SDG 4, the right to education, which is a central node of the SDGs net.

To achieve development, countries must reaffirm their commitments to the Addis Ababa Action Agenda to implement tax systems that are both gender-responsive and progressive. These systems should address structural imbalances that have diverted taxing rights from developing countries, reduce inequalities within and between countries, and promote States’ environmental and human rights obligations, particularly in relation to education and women’s rights.

Debt renegotiation and progressive taxation are also essential to increase domestic resources and finance inclusive industrial development through technology transfer, reduction of trade barriers, and transformative industrialization that fosters equitable and sustainable growth.

## b. Domestic and international private business and finance

Governance reforms at international financial institutions (IFIs) and multilateral development banks (MDBs) are essential to enhance the representation and voice of developing countries, particularly within the IMF and World Bank. The financial reforms must address existing weaknesses in the global financial architecture, making it fit for purpose, with a focus on reducing inequalities and empowering developing countries.

Additionally, we call for a UN intergovernmental process to review the sustainable development outcomes, fiscal implications, and human rights impacts of public-private partnerships (PPPs), blended finance, and other instruments designed to leverage private finance. These financing mechanisms often divert public resources from essential universal and high-quality public services. They pose significant risks to public finances and the population, increasing both public and household debt. In sectors where market principles are unsuitable, such as health, education, and water, these instruments can cause systemic harm, negatively affecting communities, the environment, and women’s human rights. Furthermore, they frequently lack transparency and undermine democratic accountability, necessitating robust oversight to ensure alignment with sustainable development and human rights goals. In the field of education, adopting the Abidjan Principles as a guideline is a promising step to guarantee human rights obligations.

## c. International development cooperation

The Fourth International Conference on Financing for Development (FfD4) presents a critical opportunity to reshape the international financial system by placing International Public Finance at the core of a new financial architecture. This framework should democratize global governance, establish norms for development cooperation, and define the purpose, impact, and effectiveness of international aid, all anchored in the Human Rights international frameworks and the Right to Development. A UN-led process toward a Convention on International Development Cooperation (IDC) would promote coherence across forms of development cooperation, bringing together key stakeholders to shape policy and decisions. The IDC framework must reframe development aid from charity to justice, addressing historical injustices and recognizing the responsibility of the Global North to reduce global inequalities through the strengthening of public services and economical, social, cultural, and environmental rights.

## d. International trade as an engine for development

The adoption of fundamental international standards, based on equal opportunities, is essential for trade to contribute to development. In this context, trade policies should mainstream gender to promote inclusive and sustainable economic growth, leveraging trade as a tool for women’s economic empowerment. Countries like Chile, Uruguay, and Canada have led the inclusion of gender-specific chapters in trade agreements, reinforcing commitments to international frameworks such as CEDAW and the 2030 Agenda. Since these agreements cannot be altered domestically once ratified, the inclusion of gender equity clauses offers an effective strategy to internalize the international human rights agenda within countries. These provisions should foster equal participation of women and men in business, industry, and the labor market, while outlining specific strategies to achieve this. Advancing gender equity involves gathering gender-disaggregated data, addressing the needs of women-led firms, and ensuring trade promotion services benefit all equally. Building ecosystems of support around legal, financial, and corporate issues is also crucial to achieve sustainable development.

## International trade can serve as a powerful engine for development, particularly when it fosters investments in education that promote equitable access and quality learning opportunities. However, the role of the private sector in education must be carefully regulated to ensure alignment with international human rights principles. While private actors can complement public efforts by providing innovative solutions and expanding educational services, their participation must not undermine the state's responsibility to guarantee free, inclusive, and quality education for all. Regulatory frameworks are essential to prevent the commodification of education and ensure that profits do not take precedence over students' rights. Trade policies should encourage investments that strengthen public education systems, promote diversity, and reduce inequalities, ensuring that development through trade aligns with the global commitment to education as a fundamental human right.

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## e. Debt and debt sustainability

Public social and educational systems must be sustainably financed through participatory budgeting, progressive taxation, increased aid, debt moratoriums, and the rejection of austerity policies that impact social sectors. Debt renegotiation and progressive tax reforms are essential to increase domestic resources and promote social financing for inclusive and transformative industrial development, with genuine technology transfer and the reduction of trade barriers. Global governance reforms are crucial to address the global debt crisis, ensuring progressive global tax rules, raising tax revenues, and expanding budget allocations for public services, especially for education.

A UN Framework Convention on Sovereign Debt (Debt Convention) and a UN Tax Convention should be negotiated and agreed upon by all Member States through an equitable, inclusive, participatory, accountable, and transparent process. These conventions must establish multilateral debt and tax resolution mechanisms and define a global consensus on principles, rules, and structures across all stages of the debt and the tax cycles. Such an agreement would ensure fair and sustainable debt and tax managements, empowering countries to pursue development goals while safeguarding their fiscal space for social investments.

## f. Addressing systemic issues

Reforms in global economic governance are essential to protect rights and ensure inclusive decision-making. Existing institutions, designed for a different era, have become ineffective, while the rise of new organizations has further fragmented, complexified and put a gridlock in the international landscape. Multistakeholderism, intended to engage diverse actors in governance, has grown in response to funding challenges, but there is a risk of these spaces being dominated by private sector interests, undermining a rights-based agenda and promoting privatization and commodification. Democratic selection processes and balanced true civil society representation are crucial to prevent conflicts of interest and ensure that the diverse voices, particularly from the Global South, are included. Current power dynamics, often reflecting colonial legacies, perpetuate the dominance of the Global North over the Global South.

## g. Science, technology, innovation and capacity building

FfD4 should promote policies that expand global governance with balanced participation in the democratic management of human rights, particularly within the educational sector. Critical measures include increasing the number of teachers, improving school infrastructure, and embracing digital transformation in a safe, ethical, regulated and inclusive environment. Strengthening these dimensions is essential not only to guarantee quality education but also to unlock the potential of education as the key to achieving all other SDGs, ensuring long-term sustainable development through empowered and well-prepared generations for work, citizenship and world transformation through sustainability and social justice.

National and international guidelines are essential to ensure education remains a right in digital environments. Technology should complement, not replace, human interaction, enhancing teaching, learning, and well-being for students and teachers. Its use must align with pedagogical goals, supported by qualified teachers, to avoid increasing learning inequalities. Policies should ensure equitable and sustainable access to technology, both within and across countries, fostering digital literacy, critical thinking, and basic literacy. Faculty must receive adequate training, including in cybersecurity, to effectively integrate technology into education.

Regulation is necessary to address ethical concerns, such as data privacy and the commercial exploitation of educational spaces by technology companies. Open technologies that do not rely on profit through data collection should be promoted, including monitoring contracts between digital platforms and education networks. Additionally, there is a need to map and assess the infrastructure for data access, storage, and sharing to develop a sovereign digital education system. A broader debate on digital education governance is required to understand how the responsibilities of managing educational systems now extend beyond traditional government bodies, ensuring accountability and safeguarding public education.

The private sector’s influence specifically over UN agencies and global education governance poses a significant threat to education as a public good, a fundamental right and a structural pillar to science, technology and innovation. To counter this, reforms should align with the Abidjan Principles, prioritizing states and representative civil society in decision-making processes. Ensuring education remains free from privatization requires a renewed commitment to safeguarding public education and strengthening democratic governance, so education remains accessible to all, free from commodification.

# III. Emerging issues

Developing countries should not have to choose between pursuing development and addressing climate change, as they face rising financing needs, particularly those vulnerable to climate impacts. Climate finance must be additional, grant-based, and distinct from ODA, ensuring it does not divert resources from other development priorities like poverty eradication and the provision of the right to education. Moreover, unilateral trade measures such as the Climate Border Adjustment Mechanism and the Deforestation Act undermine policy autonomy by imposing external standards, disrupting exports, and hindering local production. A fair and balanced approach to trade and climate finance is essential to respect diverse development pathways, empower domestic producers, and prevent increasing dependence on foreign goods during the transition to sustainable economies.

Embedding climate justice and sustainability through environmental education and nature-based learning within public policies is vital for cultivating climate literacy and recognizing the disproportionate impacts of climate change on groups in vulnerable situations. Expanding access to sustainable infrastructure and practices into curricula and training professionals, in an interdisciplinary, intergenerational, and multisectoral approach to children and youth engagement, is key and needs better and more investments.

# IV. Data, monitoring and follow-up

The successful implementation of development policies requires the establishment and strengthening of effective monitoring mechanisms at both the national level and with the support of international organizations. The Inter-Agency Task Force’s reporting must be maintained, and comprehensive quantitative indicators for Financing for Development (FfD) should be developed to enhance the follow-up of FfD4 within the ECOSOC framework.

It is essential to adopt improved data parameters in education, particularly in the area of education funding, as comparing investments solely as a percentage of GDP is insufficient. We need more detailed information on per-student investment and the allocation of these resources to specific inputs to effectively monitor the flow of public investments. This approach ensures not only adequate but also better and more efficient funding. In this regard, the “Custo Aluno Qualidade - CAQ” (Cost of Quality Education per Student) stands as a reference mechanism in Brazil, developed by civil society and researchers, and enshrined in the Federal Constitution. It offers a valuable framework for promoting transparency in educational data and public education funding, guiding efforts towards equitable and quality education for all.

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1. Brazilian Campaign for the Right to Education: https://campanha.org.br/

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