**Canadian Input for an Elements Paper on Financing for Development**

*Preamble*

Canada welcomes the opportunity to contribute preliminary input for the development of the FFD4 Outcome Document and remains committed to supporting an inclusive, meaningful and solutions-oriented preparatory process. Canada recognizes that making the international financial architecture fit-for-purpose and leveraging private capital for sustainable development are key to mobilizing additional financing for sustainable development.

Alongside the mobilization of additional resources, enhancing the effectiveness of all forms of development cooperation is equally critical. This includes addressing fragmentation by improving coordination between development stakeholders and fostering local ownership of the development agenda. Canada sees great value in strengthening collaboration between the UN and international financial institutions (IFIs) and harmonizing initiatives with shared objectives to ensure coherence, avoid duplication, and facilitate implementation.

As we prepare for FFD4 in 2025, we must foster an environment of trust and partnership to identify the innovative solutions needed to achieve the SDGs. Canada reiterates that the Addis Ababa Action Agenda (AAAA) remains a relevant and important framework to align financing flows with the Sustainable Development Goals (SDGs) and sees value in having an Outcome Document that identifies where efforts must be strengthened to make meaningful progress.

To this end, it will be important that the FFD4 Outcome Document:

1. Build upon the AAAA’s strong references to gender equality and the empowerment of all women and girls and accelerate gender-transformative and responsive policies in the global financing framework.
2. Emphasize the critical importance of improved access to climate finance as part of an effective and coherent climate finance architecture.
3. As part of ongoing reform efforts, including the World Bank Evolution Agenda, aim for greater climate ambitions from multilateral development banks (MDBs).
4. Strengthen and adapt the international financial architecture, particularly in relation to MDBs, to better meet the needs of developing countries facing overlapping crisis.
5. Emphasize innovation and incentivizing private capital investment in support of sustainable development.
6. Improve the sovereign debt architecture to improve the timeliness, predictability, and transparency of the process.
7. Embrace inclusive and locally-led solutions that reaffirm country ownership of the development process.
8. Prioritize mobilizing, leveraging, and optimizing all sources of finance, recognizing the central role and effective use of domestic resources.
9. Reaffirm the importance of effective, accountable, and inclusive institutions, sound policies and good governance at all levels.
10. Underscore the value of global and multi-stakeholder partnerships and the need for continued efforts to improve the quality, impact, and effectiveness of development cooperation.
11. Consider the multidimensional needs of stakeholders across the humanitarian-development-peace nexus, applying a holistic and coherent approach to avoid duplication of efforts, particularly within the UN system.

**Action Area 1: Domestic Public Resources**

1.1. FFD4 should focus on strategies to formalize the informal economy and improve the administration of domestic taxation.

* Recent IMF research shows that emerging markets and low-income economies have a significant untapped tax potential of 8% to 9% of GDP.[[1]](https://cac-word-edit.officeapps.live.com/we/wordeditorframe.aspx?ui=en-US&rs=en-US&wopisrc=https%3A%2F%2F005gc.sharepoint.com%2Fsites%2FPVP%2F_vti_bin%2Fwopi.ashx%2Ffiles%2F68a8f357b1ba43e6ba688cdc267a0c3e&wdenableroaming=1&mscc=1&hid=09FC55A1-D06E-6000-A006-1D9FA4603116.0&uih=sharepointcom&wdlcid=en-US&jsapi=1&jsapiver=v2&corrid=603b9c9a-704e-669b-d4fd-e263421fd486&usid=603b9c9a-704e-669b-d4fd-e263421fd486&newsession=1&sftc=1&uihit=docaspx&muv=1&cac=1&sams=1&mtf=1&sfp=1&sdp=1&hch=1&hwfh=1&dchat=1&sc=%7B%22pmo%22%3A%22https%3A%2F%2F005gc.sharepoint.com%22%2C%22pmshare%22%3Atrue%7D&ctp=LeastProtected&rct=Normal&wdorigin=ItemsView&wdhostclicktime=1727878381169&instantedit=1&wopicomplete=1&wdredirectionreason=Unified_SingleFlush#_ftn1) However, progress on domestic resource mobilization requires domestic tax reforms.
* Formalizing the informal sector can significantly boost revenue mobilization and enhance retention of skilled human resources.
* Digitalizing tax administration is also a critical avenue for streamlining tax collection, reducing evasion, and increasing compliance. This is supported by emerging evidence which shows that a well-designed Digital Public Infrastructure (DPI) can help build trust in tax authorities, enhance formalization and drive growth in tax collection.[[2]](https://cac-word-edit.officeapps.live.com/we/wordeditorframe.aspx?ui=en-US&rs=en-US&wopisrc=https%3A%2F%2F005gc.sharepoint.com%2Fsites%2FPVP%2F_vti_bin%2Fwopi.ashx%2Ffiles%2F68a8f357b1ba43e6ba688cdc267a0c3e&wdenableroaming=1&mscc=1&hid=09FC55A1-D06E-6000-A006-1D9FA4603116.0&uih=sharepointcom&wdlcid=en-US&jsapi=1&jsapiver=v2&corrid=603b9c9a-704e-669b-d4fd-e263421fd486&usid=603b9c9a-704e-669b-d4fd-e263421fd486&newsession=1&sftc=1&uihit=docaspx&muv=1&cac=1&sams=1&mtf=1&sfp=1&sdp=1&hch=1&hwfh=1&dchat=1&sc=%7B%22pmo%22%3A%22https%3A%2F%2F005gc.sharepoint.com%22%2C%22pmshare%22%3Atrue%7D&ctp=LeastProtected&rct=Normal&wdorigin=ItemsView&wdhostclicktime=1727878381169&instantedit=1&wopicomplete=1&wdredirectionreason=Unified_SingleFlush#_ftn2) The link between digitalization, DPI and revenue mobilization should therefore be a key focus of FFD4.
* These policy efforts must be supported by capacity-building initiatives tailored to the specific needs of developing countries.

[[1]](https://cac-word-edit.officeapps.live.com/we/wordeditorframe.aspx?ui=en-US&rs=en-US&wopisrc=https%3A%2F%2F005gc.sharepoint.com%2Fsites%2FPVP%2F_vti_bin%2Fwopi.ashx%2Ffiles%2F68a8f357b1ba43e6ba688cdc267a0c3e&wdenableroaming=1&mscc=1&hid=09FC55A1-D06E-6000-A006-1D9FA4603116.0&uih=sharepointcom&wdlcid=en-US&jsapi=1&jsapiver=v2&corrid=603b9c9a-704e-669b-d4fd-e263421fd486&usid=603b9c9a-704e-669b-d4fd-e263421fd486&newsession=1&sftc=1&uihit=docaspx&muv=1&cac=1&sams=1&mtf=1&sfp=1&sdp=1&hch=1&hwfh=1&dchat=1&sc=%7B%22pmo%22%3A%22https%3A%2F%2F005gc.sharepoint.com%22%2C%22pmshare%22%3Atrue%7D&ctp=LeastProtected&rct=Normal&wdorigin=ItemsView&wdhostclicktime=1727878381169&instantedit=1&wopicomplete=1&wdredirectionreason=Unified_SingleFlush#_ftnref1) [Countries Can Tap Tax Potential to Finance Development Goals (imf.org)](https://www.imf.org/en/Blogs/Articles/2023/09/19/countries-can-tap-tax-potential-to-finance-development-goals)

[[2]](https://cac-word-edit.officeapps.live.com/we/wordeditorframe.aspx?ui=en-US&rs=en-US&wopisrc=https%3A%2F%2F005gc.sharepoint.com%2Fsites%2FPVP%2F_vti_bin%2Fwopi.ashx%2Ffiles%2F68a8f357b1ba43e6ba688cdc267a0c3e&wdenableroaming=1&mscc=1&hid=09FC55A1-D06E-6000-A006-1D9FA4603116.0&uih=sharepointcom&wdlcid=en-US&jsapi=1&jsapiver=v2&corrid=603b9c9a-704e-669b-d4fd-e263421fd486&usid=603b9c9a-704e-669b-d4fd-e263421fd486&newsession=1&sftc=1&uihit=docaspx&muv=1&cac=1&sams=1&mtf=1&sfp=1&sdp=1&hch=1&hwfh=1&dchat=1&sc=%7B%22pmo%22%3A%22https%3A%2F%2F005gc.sharepoint.com%22%2C%22pmshare%22%3Atrue%7D&ctp=LeastProtected&rct=Normal&wdorigin=ItemsView&wdhostclicktime=1727878381169&instantedit=1&wopicomplete=1&wdredirectionreason=Unified_SingleFlush#_ftnref2) [Creating Value for Taxpayers (imf.org)](https://www.imf.org/en/Publications/fandd/issues/2024/09/Creating-Value-for-Taxpayers-Chandra-Vaid-Varma?utm_medium=email&utm_source=govdelivery)

1.2. It is important that FFD4 not duplicate ongoing work to strengthen tax administration capacity at the UN and other institutions, including IFIs, as well as in the establishment of a framework convention on international tax cooperation. Such duplication risks deflecting attention away from the core domestic resource mobilization agenda and could complicate FFD4 outcome negotiations.

1.3 The FFD4 Outcome Document should elevate the independence and role of Supreme Audit Institutions (SAI), while encouraging countries to depoliticize, better resource, and professionalize the parliamentary oversight function, especially related to the Public Accounts Committees.

* Citizens should be able to use and access objective and unbiased information on how governments use their powers to collect, allocate, and spend public money. Without evidence it is impossible to interrogate government officials on how they implemented the budget and delivered on their policies and programs.
* Strong oversight of public funds comes from timely external audit of government accounts and legislative scrutiny of budgets and public expenditure – crucial for holding governments accountable for use of tax revenues.
* When the independence of SAIs is limited, their contribution to the fight against corruption is impeded. Therefore, the role of SAIs should be elevated so that they can provide independent assurance on the reliability of public accounts, and report on any misappropriation, misuse, or waste of public funds.

**Action Area 2: Domestic and International Private Business and Finance**

2.1. The FFD4 Outcome Document should incentivize a more diverse range of tools for working with the private sector to support sustainable development and complement traditional aid tools.

* This could include the use of innovative financing tools at MDBs to increase the financial support they can provide to borrowing countries, such as hybrid capital and portfolio guarantees, while optimizing the fiscal cost for donors.
* The capital made available through such instruments can be used towards projects that increase private sector investment in developing countries and achieve greater impacts for the SDGs.
* The Outcome Document should also respond to requests from investor-led groups for specific reforms to address barriers to investment, including on data transparency (e.g. GEMs database), project preparation, currency risk mitigation/hedging, improving investment climates, and greater access to de-risking and risk sharing tools offered by MDBs, development finance institutions (DFIs), and other actors.

2.2. FFD4 presents an important opportunity to advance the discussion on standardization of blended finance structures to attract investors and facilitate greater mobilization of private capital via blended finance funds.

* The absence of standardized blended finance structures remains a key barrier preventing private investors from engaging in blended finance opportunities. This barrier in attracting private capital has been due to several factors, including the complexity of blended finance structures, a lack of available transaction data, and a significant gap in real versus perceived risk.

2.3. FF4D outcomes must promote and encourage both new and existing private sector investors to incorporate intersectional gender considerations into their investments, and target outcomes that advance the empowerment of diverse women and girls in developing countries.

2.4. Approaches to private financing through innovative finance must also consider the impact of investments on climate (including gender and climate) and include commitments to focus on inclusive and climate-smart solutions.

2.5. FFD4 presents an opportunity to include actionable commitments with regards to gender-responsive budgeting and tracking.

**Action Area 3: International Development Cooperation**

3.1. The FFD4 Outcome Document should include actionable commitments around effectiveness of development cooperation.

* Development effectiveness principles benefit all types of financing for sustainable development and forms of international development cooperation (North-South, South-South, Triangular, etc.)
* The section on international development cooperation of the AAAA contains several references to the effectiveness of development cooperation and aligns with the common principles solidified under the Busan Partnership for Effective Development Cooperation – country ownership, inclusive partnerships, transparency and mutual accountability, and a focus on results.
* Canada remains steadfast in its support of the Busan principles and the Global Partnership for Effective Development Cooperation (GPEDC) and continues to deploy efforts to encourage and support further alignment.
* We recognize that further progress towards high-quality and high-impact development cooperation, including on country ownership, is needed.

3.2. The FFD4 Outcome Document should include language that builds universal consensus in support of common principles for Effective Development Cooperation.

* The FFD4 Outcome Document offers the opportunity to build universal consensus in support of the Busan principles for Effective Development Cooperation, and by extension, for the GPEDC, the organization mandated to inform, facilitate, and monitor the effectiveness of development cooperation in all its forms.
* Canada would be open to a discussion on how this commitment to effectiveness could be reinforced.
* The data provided by the GPEDC monitoring process since 2011 has provided evidence that enabled significant improvements on partnerships for development, including on transparency and leaving no one behind. We recognize the important efforts deployed by partner countries to improve systems, processes and inclusiveness since 2011 and commend their leadership in the reformed monitoring process that focuses on action and behaviour change at the country level.
* To this end, the FFD4 Outcome document should encourage the participation of all development actors in the ongoing monitoring rounds of the GPEDC. With active participation from all stakeholders, the results of this process could provide a more robust view of our collective progress towards SDG 17.

3.3. The FFD4 Outcome Document should consider actionable commitments to address fragmentation of development cooperation with the aim of reducing burden on partner countries and improve the outcomes of development finance.

* Canada acknowledges the important challenges posed by the fragmentation of development cooperation, including increased transaction costs for recipient countries and reduced aid effectiveness. Concerted efforts are required to better leverage concessional resources and take advantage of investments that trigger positive multiplier effects across all sectors and SDGs.
* To this end, Canada sees an opportunity in the FFD4 process to reinvigorate efforts to achieve greater collaboration and coordination, especially through bodies such as the OECD-DAC and the UN system at country-level, and clearer alignment to national development plans, to help reduce the burden on partner countries and improve the outcomes of development finance.

**Action Area 4: International Trade as an Engine for Development**

4.1. The FF4D Outcome Document should continue to foster the sustainable integration of developing countries in global supply chains and address structural barriers to international trade that impeded trade diversification for commodity dependent countries.

* Examples of concrete commitments that could be included in the Outcome Document are:
  + Support for micro, small and medium enterprise (MSME) participation in global supply chains;
  + Support for productive capacity for sustainable industrial growth in developing countries.

**Action Area 5: Debt and Debt Sustainability**

5.1. The FFD4 Outcome Document should build upon the AAAA to underline the critical importance of ensuring debt sustainability.

* Numerous low-income and emerging market countries are grappling with the precarious financial landscape, where escalating debt challenges are compounded by recent global events. Many of these countries were already burdened by significant debt levels, and the pressing need for additional borrowing to support their economies has intensified their vulnerabilities.
* Canada recognizes the urgency of these challenges and welcomes efforts to improve the timeliness, predictability, and scope of coverage of the Common Framework. We underline that, while improvements to the Common Framework can and should be explored, Canada does not favour exploring the creation of new mechanisms or frameworks on debt sustainability. Canada shares many of the views expressed by the US in their submission that, with respect to the issue of debt and debt sustainability, an effective FFD4 Outcome Document should also:
* Emphasize the role of fiscal transparency, responsible and transparent lending and borrowing practices, and prudent fiscal management in preventing debt challenges before they arise; and the respective roles of creditors and debtors in upholding these principles;
* Highlight the importance of using existing, effective tools to assess debt sustainability (e.g. the International Monetary Fund (IMF)/World Bank debt sustainability frameworks for low- and middle-income countries);
* Recognize the role and success of the Paris Club in addressing debt challenges in LICs;
* Underline the value of instruments like climate-resilient debt clauses to support borrowers improve debt sustainability and management, particularly in small and vulnerable states facing significant climate risks;
* Advocate for creditors and debtors to share responsibility and work together to resolve unsustainable debt situations;
* Acknowledge that securing broad and timely cooperation on debt issues requires the full transparency and fair treatment of all creditors;
* Reiterate the importance of all governments improving debt issuance and management practices.

5.2. The FFD4 Outcome Document should underline the central role of SAIs in exercising independent external oversight on public debt management in a country and in publicly reporting on the results of their audit.

5.3. The FFD4 Outcome Document should acknowledge that stronger cooperation between debt managers and SAIs can contribute to greater effectiveness of government debt management operations and support to promote transparency of borrowing and related debt management activities.

* Regular audits of government debt management activities, policies and operations help strengthen accountability and public debt management. Given the technical nature of public debt management and the fact that many potentially significant debt-related transactions are not public, the members of the legislature of a government and the public must rely on the independent audits performed by the SAI to determine whether the executive’s public debt reports show the true condition of public debt and its most relevant details.

**Action Area 6: Addressing Systemic Issues**

6.1. It is imperative that the FFD4 Outcome Document consider gender inequalities as a key systemic issue that must be addressed, as well as gender-responsive solutions.

6.2. The FFD4 Outcome Document is a critical opportunity to build on the Addis Ababa Action Agenda’s strong references to gender equality and the empowerment of women and girls, including acknowledging the importance of intersectionality.

* This includes integrating important language on women’s full, equal and meaningful participation and leadership; gender mainstreaming; gender-responsive budgeting and tracking; and underscoring the role of the private sector to ensure women’s full and productive employment and decent work, equal pay for equal work or work of equal value, and equal opportunities, as well as protecting them against discrimination and abuse in the workplace.

6.3. The FFD4 Outcome Document is an opportunity to advance the incorporation of gender- transformative and responsive policies within the global financing framework.

* This includes incorporating language on gender-responsive policies and programs; sustained investments in the care economy; and the importance of the active engagement of women’s rights organizations and feminist groups in budget processes through open budgets, community and citizen participation in monitoring of service delivery, including in the processes and outcomes of gender-responsive budgeting.

6.4. It is important that FFD4 highlight the active engagement of women’s rights organizations and feminist groups in budget processes through open budgets, community and citizen participation in monitoring of service delivery, including in the processes and outcomes of gender-responsive budgeting.

* There is a push towards more robust, flexible, sustainable, multi-year financing for women’s and girls’ rights organizations. Women’s rights organizations are critical stakeholders in the advancement of women’s and girls’ human rights in their countries and communities. With activities that include agenda-setting, advocacy, policy dialogue, capacity development, awareness-raising, research, organizing, and alliance-building, their full, equal, and meaningful participation in decision-making at all levels is essential to ensure that the interests, needs, and priorities of all women and girls are reflected.
* Core, stable, and flexible funding for women’s rights organizations is necessary to strengthen and sustain their development contributions and to prevent regressions in gender equality and the rights of women and girls. Yet, women’s rights organizations are critically under-resourced.
* Budgets can act as critical tools for resourcing the advancement of gender equality and the empowerment of all women and girls, including addressing the structural inequalities that perpetuate gender discrimination and marginalization. Here, the active involvement of women’s rights organizations is vital for influencing policy dialogue, as well as the effective resourcing, implementation, and oversight of gender equality commitments, which are key to ensuring accountability and full implementation of commitments made at FFD4.

6.5. The FFD4 Outcome Document is a critical opportunity to include commitments on gender-lens investing/gender-responsive investing and mobilizing capital to achieve positive impacts for all women and girls, including with respect to climate finance.

* This could also include increasing access to capital for women, advancing gender equality in the workplace and in supply chains, or increasing quality products and services that benefit women and girls. FFD4 has the power to strengthen women’s participation as equal decision-makers and facilitate women’s more equitable access to, and control over, resources.
* An increasing number of investors have acknowledged the gender-climate nexus and started capitalizing on women’s role as amplifiers of climate action, leading to calls for gender-responsive climate finance. With climate finance growing globally, leveraging women’s roles as consumers, workers, borrowers, entrepreneurs, and community leaders is imperative to advance climate goals. 80% of women-owned business globally are financially unserved or underserved, presenting a missed opportunity for starting and growing green businesses, switching existing business and communities to more sustainable practices, and other effective use of climate finance.
* Disregarding women’s needs, interests, and perspectives can severely undermine the effectiveness and sustainability of climate investments. For example, failing to embed women’s purchasing power, schedule flexibility, and security considerations is likely to result in decreased usage, profitability, and heightened sexual and gender-based violence risks in public transport and infrastructure. Similarly, the disproportionate impacts of climate change on women, including greater exposure to disasters, economic losses, and health repercussions, result in damages to economic growth. More gender-responsive investments will not only address these inequalities and catalyze women’s empowerment but will also ensure effective and “smart” climate finance.

6.6. Climate action and combatting biodiversity loss should be featured meaningfully in the FFD4 Outcome Document and align with support for outcomes from COP16 and COP29 in such areas as climate finance, supporting partnerships on adaptation, and loss and damage.

6.7. FFD4 has an opportunity to advance the outcomes of the new collective quantified goal (NCQG) on climate finance (anticipated to be adopted at COP29) by supporting high-quality climate financing mechanisms that unlock resources from a broad contributor base of actors and channels (domestic, international, public, private).

6.8. The FFD4 Outcome Document should recognize the need for independent and well-governed SAIs and other oversight bodies, to oversee efficiency and effectiveness of public resources.

* SAIs are key to strengthening fiscal transparency and accountability in the use of public resources. It is important to ensure that they can independently set their priorities, secure predictable resources, and build their necessary capabilities to deliver well. This includes deepening capacity building through regional networks and bilateral cooperation between audit offices.

6.9. The FFD4 Outcome Document should underline the key role of SAIs to act on cross- cutting issues, such as gender equality and inclusion. SAIs can lead by example by applying a gender and inclusion lens in their internal governance.

* Through their audit work they can assess the promotion of gender-responsive and inclusive budgets, whether governments comply with rules, laws and regulations linked to equality and whether government undertakings, systems, operations, programs are effective with regards to women and girls and marginalised groups.
* By applying and institutionalising a gender and inclusion lens to audit work, SAIs can assist governments in ensuring budget allocations are gender-responsive and leave no one behind as well as that government’s responses reflect the needs and voices of women, girls and marginalized groups.
* Beyond scrutiny and depending on their mandate, SAIs can provide policy advice, also advocating for the integration of gender responsive and inclusive budgeting principles into budgetary processes.
* Through their audits, SAI can also contribute to raising awareness of government officials and stakeholders on SDGs, including SDG 5 and 10, and gender and inclusion considerations in all aspects of the budget cycle.

6.10. The FFD4 Outcome Document would benefit greatly from acknowledging the connection between fragility and the FFD agenda.

* In particular, there are opportunities to strengthen linkages with respect to investments towards gender-inclusive peace processes in fragile and conflict-affected settings and advancing the women, peace and security agenda; anticipatory action and pre-arranged financing mechanisms to proactively respond to humanitarian crises; promoting higher engagement with IFIs on financing for peacebuilding; and prioritizing a holistic approach across the Humanitarian-Development-Peace nexus that recognizes the critical role of prevention (vis-à-vis conflict prevention, disaster risk reduction etc.).
* The UN target of allocating 15% of peacebuilding funding to promote gender equality and women’s empowerment is crucial, and FFD4 presents the opportunity to reaffirm support for the peacebuilding fund as an avenue for meeting these gender commitments.

**Action Area 7: Science, Technology, Innovation and Capacity Building (STI)**

7.1. Any commitments related to the transfer of technology in the FFD4 Outcome Document should be voluntary and refer to “mutually agreed terms”.

* Generally, governments do not own emerging technologies, which are most often owned by the private sector and protected by privately held intellectual property (IP) rights. Therefore, governments are unable to agree to the transfer of technology on private IP rights holders’ behalf, nor on the contractual terms on which technologies might be transferred or licensed to other parties.

7.2. The Government of Canada has made reconciliation with Indigenous Peoples our first priority and this applies to engagement on the intersection of Science, Technology, and Innovation (STI) and sustainable development. FFD4 outcomes should employ an inclusive approach to reflect the value and importance of traditional knowledge in STI.

7.3. FFD4 outcomes on STI should acknowledge the importance of an intersectional gender- transformative approach to digital inclusion, with an aim to address and mitigate the gender digital divide, acknowledging the inextricable connection between digital inclusion and economic growth.

* Gender inequality in the physical world is replicated and amplified in the digital world. There is a significant gap in the access, use and ownership of digital technologies around the world which greatly limits the equitable realization of benefits from digital technological advancements

7.4. FFD4 should emphasize the important contributions of the informal sector to innovation- driven solutions in the Global South, with outcomes aimed at addressing barriers to inclusive financial services for people and MSMEs, especially women, women-owned and women-led MSMEs.

**Data, Monitoring and Follow-up:**

* Strong data and statistical systems are essential for advancing the financing for development agenda. Member states should affirm that data is a central driver of informed financing for development and that strengthening national data systems is a critical means of implementation for the SDGs. Data should be recognized as a cross-cutting issue in the financing for development agenda.
* Development partners should commit to using national data and statistics where available, invest in building national capacities where needed or where data do not exist, and refrain from parallel data collection processes.
* Member states should review global funding flows for data and statistics to reward integrated and cross-system support of national data and statistical systems.
* Member states should commit to making the necessary investments in national data and statistical systems to improve public financial management and establish the necessary information infrastructure for effective and efficient tax systems.
* Member states should commit to step up investment in national data and statistical systems to better inform debt management at the national, regional and global level.
* The outcome document should recognize the importance of the systematic collection and use of gender statistics and disaggregated data to meaningfully and comprehensively implement the AAAA.