CENTER FOR ECONOMIC AND SOCIAL RIGHTS
SOCIAL JUSTICE THROUGH HUMAN RIGHTS

"We envisage a world of universal respect for human rights and human dignity, the rule of law, justice, equality and non-discrimination; of respect for race, ethnicity and cultural diversity; and of equal opportunity permitting the full realization of human potential and contributing to shared prosperity" – *Transforming Our World: the 2030 Agenda for Sustainable Development*

ILLUSTRATIVE INDICATORS FOR A POST-2015 FISCAL REVOLUTION

Human rights working paper responding to IAEG-SDG list of proposed indicators for the Sustainable Development Goals
September 2015

As the post-2015 debate moves swiftly from negotiations on the final outcome document toward developing a set of indicators to measure the achievement of the goals and targets, the Center for Economic and Social Rights (CESR) believe that a human rights-aligned fiscal data revolution is essential to expose the hidden injustices buried in the way resource-related policies are conducted, and who truly benefits from them.

This submission is designed to feed into the consultation of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators (IAEG-SDGs) in August-September 2015, responding to the list of proposed indicators published on August 11, 2015. It is a revised, updated version of a working paper published by CESR and Christian Aid in March 2015. As detailed in the joint CESR and Christian Aid publication, A Post-2015 Fiscal Revolution, issued in May 2014, the achievement of the SDGs will depend to a large degree on whether governments ensure sufficient, equitable and accountable financing, as is their human rights duty. Properly measuring to what degree they are doing so—through an innovative and holistic indicator framework—is essential to uncovering concealed patterns of fiscal abuse, driving participatory and knowledge-based fiscal policy-making and holding public and private actors to account to their human rights and sustainable development commitments. Such an approach will help in monitoring not only the achievement of the goals and targets themselves, but also the means by which they are being implemented and financed.

Drawing on the findings from our 2014 publication, we take this opportunity to assess the proposed indicators as of August 11 2015, and propose a series of alternative and additional indicators related to Sustainable Development Goals 10, 16 and 17. We outline where some methodologies, tools and data sources necessary are already available in some form, and where we will need to focus our collective efforts and imagination to find innovative ways to assess progress in these crucial areas for social justice, human rights realization and sustainable development. Our suggestions draw on and complement proposals made by other stakeholders and are intended to stimulate further human rights-informed debate on appropriate indicators for the fiscal dimensions of the sustainable development goals.

The current list of proposed indicators contains priority indicators (highlighted in bright blue/teal in the IAEG list), as well as additional proposals or inputs provided. Here, we largely confine ourselves to commenting on the priority suggested indicators, although we do sometimes refer to the alternative indicators in our comments, especially when we feel that they are preferable alternatives. In general, the indicators were proposed by UN specialized agencies and entities, including the World Bank. For each indicator, we list what agency has proposed it, and we note whether our suggested indicator is an alternative (to replace the priority indicator) or an addition (to complement as an extra indicator).

Note on the number of indicators

The calls (including from States) to ensure that the list of global indicators preserve the ambition and balance of the goals and targets are somewhat undercut by the simultaneous push to severely limit the number of indicators to maximum one per target, or even more drastic, to 100 indicators total. Diplomats and official statisticians from countries at various levels of development have claimed that any more would be an unfeasible burden for national statistical systems. There is a difficult balance to strike here. Many countries, in particular Least Developed Countries, face real limitations in data collection, storage and analysis; some were not able to properly measure the MDGs, which was a far less demanding task. However, ambition and innovation are imperative if we are to take this agenda seriously. We also need to recognize that having 'orphan' targets without indicators will reduce the scope, balance and ambition of the agenda considerably. Even having one indicator per target will be profoundly limiting, given that many targets have multiple elements to them (e.g. 10.4 on fiscal, wage and social protection policies or 16.4 on illicit financial and arms flows). Therefore, it will be essential to supply substantial technical and financial support to NSOs in developing countries to scale up their ability to collect data on more indicators (as promised in SDG target 17.18) – and to other stakeholders including civil society to boost their ability to collect and analyze data. This will be one of the most important investments in achieving the SDGs, and donor countries (and others such as the UN and World Bank) should commit to finance and facilitate this vital work.

OWG Goal 10: Reduce inequality within and among countries

Target 10.1: By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
Proposed Indicator (World Bank): Growth rates of household expenditure or income per capita among the bottom	This indicator does directly measure the target, but by focusing only on the bottom 40%, it neglects to capture the top income and wealth brackets, which are a very important	**Additional: Indicator on wealth inequality/concentration [or a more holistic income and wealth inequality indicator] - to be developed**	

40 percent of the population and the total population	determinant of inequality. Focusing on the top end of the income spectrum is key when assessing overall economic inequality. Given that much of the economic power of the top 10% is held in wealth, we propose a complementary indicator on wealth (financial assets and property) concentration. It is estimated that 8% of global GDP is held offshore, most of which goes unrecorded.[i] As a result, current income and wealth inequality estimates are significantly under-counting the true depth of economic inequality. Thus, the wealth inequality indicators should include offshore wealth (for example through data obtained through aggregating data collected under the future Automatic Information Exchange regime). An indicator on wealth inequality/concentration will also have the positive effect of driving data-production and collection to permit a better understanding of the true extent of economic inequality worldwide.	Note: as suggested by OHCHR, an indicator measuring income inequality using the Gini coefficient or (preferably) the Palma ratio would also be useful here. Note that we are proposing this as the priority indicator for target 10.4 (see below), but it can certainly be multipurpose.	

Target 10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources

Proposed Indicator (UNDESA and OECD): Proportion of people living below 50% of median income disaggregated by age and sex	We welcome the emphasis here on relative poverty as a core measure to ensure a universal post-2015 agenda. If measured against median household/personal income, we believe that **relative poverty should be defined by the percentage of households with less than 60% of the median household income**. In general, this will capture a more accurate number of people living in (or at risk of falling into) relative poverty, and is the standard definition already developed for the at-risk-of-poverty or social exclusion (AROPE) rate across Europe (Eurostat).	**Alternative: Percentage of people with incomes below 60% of median income ("relative poverty")**	Eurostat definition AROPE - Share of population aged 0+ with an equivalised disposable income below 60% of the national equivalised median income (after social transfers). The poverty risk rate must always be analysed in conjunction with the at-risk-of-poverty threshold
	This indicator was included in the UN Statistical Division proposed indicators of March 2015, and we strongly welcome this approach to measuring inequality gaps over time across the relevant targets. This could also be used as an indicator for target 10.3.	**Additional: Measure the progressive reduction of inequality gaps over time, disaggregated by groups as defined above, for selected social, economic, political and environmental SDG targets (at least one target per goal where relevant should be monitored using this approach)**	World Bank – data available for 42 countries

Target 10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

IAEG suggested priority	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies,

indicator(s)			data sources
Proposed Indicator (OHCHR): Percentage of population reporting having personally felt discriminated against or harassed within the last 12 months on the basis of a ground of discrimination prohibited under international human rights law Percentage of population reporting perceived existence of discrimination based on all grounds of discrimination prohibited by international human rights law	We support this proposed indicator as a key way of measuring people's lived experience of discrimination.		
	We strongly support this as an additional indicator (proposed by OHCHR) for target 10.3. National Human Rights Institutions have a unique and valuable role to play in the implementation and monitoring of a wide range of SDGs at a national level,[ii] and can be crucial actors in tackling discrimination and inequalities.	**Additional: Existence of independent National Human Rights Institution in compliance with the Paris Principles**	OHCHR, International Coordinating Committee of National Human Rights Institutions

Target 10.4: Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
Proposed Indicator (SNA, IMF, ILO): Labour share of GDP, comprising wages and social protection	As above, the wage or labour share of national income is a very telling indicator on the distributive effects of wage policy, and is a fundamental	**Alternative: Wage or labour income share ratio**	

transfers.	determinant of socio-economic inequality. It is currently under-reported in many countries, so could also benefit from the added attention and resources. However, including social protection transfers may dilute the potency of this indicator and muddle the analysis. (Also social protection will be measured elsewhere, for other targets.) Therefore, we would focus the measurement on wages or labour (wages plus social security contributions of employers). Of additional benefit, the wage income share could be disaggregated by social group, including across women and men, and therefore be quite useful to cross-indicate social as well as economic inequality. It is also important to note that this **must not be the only indicator** for target 10.4, which is a multifaceted target that will have a critical role to play in progress across the SDG agenda.		
	An indicator which measures the fiscal policy and social protection components of this target must be included. To overcome the overly blunt measurement tools proposed in the current IAEG list (see further analysis below), we propose a more comprehensive method which would look at the full distributive impacts of fiscal policy. This would look at the incidence of fiscal policy using the income ratio of income inequality measured across the chain from market (pre-tax) income to post-tax income to post-transfer income. We support including the Palma ratio, which indicates distributional changes at both the top and bottom of the income spectrum better than alternative measures of	**Additional (priority): Palma national income inequality measured pre-tax and post-social transfers**	Commitment to Equity Index The methodology of this index assesses the incidence of full fiscal policy on inequality and is therefore a more comprehensive tool to measure income inequality pre and post-tax/social transfers. The Commitment to Equity Index is one good example of this sort of an incidence analysis, as is the work of Nora

	inequality such as the Gini coefficient. These incidence analyses can and have used disaggregated data to look at the impact of fiscal policy on disadvantaged groups. Note that we would also like to ensure that the list includes an indicator that measures the percentage of the population covered by a comprehensive social protection system (at minimum the social protection floor defined in ILO Recommendation 202); but this can be done under target 1.3.		Lustig, for example[iii]:
Alternative proposed indicator (ILO): Shares of tax revenues coming from indirect and direct taxes	While it is often used due to data limitations of other measurements, the direct/indirect tax ratio is quite an imperfect aggregate proxy for measuring the distributive effects of the fiscal regime. First, it is limited only to the tax side of fiscal policy. Second, it is a very loose and inaccurate measurement, especially when used to compare countries. While in theory, direct taxes are progressive and indirect regressive, in practice things sometimes look very different. Effective direct (personal and corporate) income taxes of late have become more and more regressive in many countries, due to changing brackets, marginal rates and tax base/tax avoidance by companies and wealthy households. Thirdly, this blunt indicator will not allow us to disaggregate in ways to detect social inequalities produced by fiscal policy.	**See above for alternative indicator on fiscal policy.**	
Alternative proposed indicator (World Bank): Improvements in the Gini coefficient due to the incidence of tax policy and	This is an improved proposal, in that it looks at the distributive impacts of taxes and expenditures, which is the ultimate goal of SDG 10 – the impacts on vertical and horizontal inequality. This also	**See above for alternative indicator on fiscal policy.**	

public spending reform, and proportion of tax revenues paid by the richest quintiles	will also be a more accurate measurement tool across countries. Most importantly perhaps, with the right disaggregation in the demographic data, inequality incidence analyses can be used to detect discrimination and inequality between social groups which result from government's fiscal choices. However, it faces two main weaknesses. First, the inequality effects of fiscal policy should not only be assessed when 'reforms' are put in place, but as frequently as possible to inform the yearly budget cycle. Second, the second added-on indicator on 'proportion of tax revenues paid by the richest quintiles' would really not tell us very much at all about the effects of fiscal policy on inequality. It would simply give us total proportion of taxes paid by the rich, without any agreed benchmarks to tell us what is an acceptable limit. This runs the risk of creating perverse incentives in some countries where it would be used to argue that the rich pay too much, and lay the discursive ground for more flat or regressive income tax regimes.		

Target 10.5: Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
Proposed indicator: Adoption of a financial transaction tax (Tobin tax) at a world level	No single indicator will accurately measure financial market regulation, which is an essential but neglected global policy priority to prevent the type of economic crises we have seen recently, which drive		

	poverty and inequality. Thus, additional indicators for this target should be developed and proposed. We do however support the adoption of financial transactions taxes across major financial centers as one step toward empowering governments to safeguard against financial crises and promote financial sector accountability. It would also have the effect of mobilizing a significant source of resources to contribute to sustainable development and the realization of human rights.[iv] (It is important to note that financial transaction taxes can also be adopted at country, regional and supra-national levels, not just at global level.) We do not agree with the World Bank's suggestion to use their Country Policy and Institutional Assessment (CPIA) indicators for the financial sector, but agree with them that further consultation is needed on indicators for this target.		

Target 10.6: Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
Proposed indicator: Percentage of members or voting rights of developing countries in international	We certainly support increased representation of developing countries in these bodies. However, membership AND (not or) voting rights should be	**Additional: Share of proposals from civil society and developing country governments implemented in national and inter-governmental**	

organizations	monitored. Also, **effective voice in these institutions requires meaningful participation and decision-making** over the actual outcomes of the debates, which is not measured with this proposed indicator. We need to see institutions that are specifically designed, from the outset, to represent the needs of the poorest countries and their populations. We would also urge **enhanced voice of civil society** actors in these bodies.	**processes and bodies determining tax reforms, e.g. OECD BEPS process**	

OWG Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Target 16.3: Promote the rule of law at the national and international levels and ensure equal access to justice for all

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
Proposed Indicator 1 (UNODC): Percentage of victims of violence in the previous 12 months who reported their victimization to competent authorities or other officially recognized conflict resolution mechanisms (also called crime reporting rate)	Proposed Indicator 1 does not really measure access to justice, but rather public confidence in authorities. An alternative proposed by Saferworld (see next column) more directly captures the targets outcome (it has been tested in several contexts and can easily be added to household surveys or national polling. Proposed indicator 2 is trying to get at a very significant human rights problem – lengthy pre-trial detention and judicial	**Alternative Indicator 1 (as proposed by Saferworld): Proportion of those who have experienced a dispute in the past 12 months who have accessed a formal, informal, alternative or traditional dispute resolution mechanism and who feel it was just** (must be disaggregated by income) **Alternative Indicator 2: Percentage of people who express confidence in justice**	European Commission for the Efficiency of Justice (Europe only) The World Justice Project Rule of Law Index

	capacity – but could incentivize speedy but unjust trials.	**systems and dispute resolution**	
Proposed Indicator 2 (UNODC): Unsentenced detainees as percentage of overall prison population	The rule of law and justice are essential for their own sake, but also highly relevant to accountable fiscal governance—a prerequisite for the achievement of sustainable development. Hence we propose some more comprehensive and policy-responsive indicators in this regard.	**Additional: Share of government tax laws, budget policies, public procurement and social service delivery subject to public and judicial oversight and review**	Open Budget Survey
		Additional: Existence of an independent audit agency or other oversight body which carries out regular audits that are published in full	Open Budget Survey
		Additional: Level of implementation and enforcement of judicial decisions, in particular for tax fraud and tax evasion	
	As also suggested by the Sustainable Development Solutions Network (SDSN)[v], an indicator on compliance with recommendations from the international human rights monitoring mechanisms is key for ensuring policy coherence between sustainable development and human rights. We also highlight that this indicator is relevant for targets across the SDG framework.	**Additional: Compliance with recommendations from the Universal Periodic Review and UN human rights Treaty Bodies**	OHCHR; UPR-Info; Universal Rights Index

16.4: By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

N.B. many indicators under this target will also be relevant also relevant to targets under Goal 17

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
	We welcome the measurement	**Alternative: Total value**	Global Financial

Proposed indicator: Total value of inward and outward illicit financial flows (in current US$)	of illicit financial flows (IFFs) as an indicator that is relevant to measure 16.4 but also some targets under goal 17, including 17.1 and 17.3. This will have to be done country-by-country, especially in wealthy countries. We propose a slight modification to emphasize that the IFFs measured should include those relating to trade mis-invoicing, transfer mispricing and other tax abuses. Transfer mispricing and other tax abuses are not currently included under the Global Financial Integrity measures.	**of inward and outward illicit financial flows – to include those related to trade mis-invoicing, transfer mispricing and other tax abuses**	Integrity provides compelling estimates, but eventually comprehensive consensus methodologies tracking IFFs in and out of all countries will need to be developed, administered by the appropriate international institution.
	Rather than trying to estimate the volume of flows, another budding method looks at the risk factors for the different types of IFFs. For example, % of trade within multinational companies (MNCs), % of trade with tax havens, % of GDP held offshore, etc. Some of this data is available already, some is already estimated, and some would be more readily available with public country-by-country reporting.	**Additional: Indicator of risk/vulnerability to illicit financial flows**	See 'Assessment' column.
	We also propose **several policy-sensitive indicators** to complement these. Note that the SDSN proposed as an indicator 'Assets and liabilities of BIS reporting banks in international tax havens (as per OECD definition), in US$'. We consistently support Bank for International Settlements (BIS) data being made public for all jurisdictions (not just in tax havens however defined), which using it as an indicator	**Additional: Share of companies (and legal arrangements including trusts and foundations) for which beneficial ownership is known and publicly registered**	Financial Secrecy Index Open Company Data Index
		Additional: Overall financial secrecy	Financial Secrecy Index
		Additional: Share of international trade and recorded financial flows that takes place between jurisdictions with automatic	OECD Global Forum on Information Exchange

	presumably could lead to. However, the OECD represents only a small portion of countries, and its definition of international tax havens is not comprehensively accepted, so other indicators will be needed.	**exchange of tax information, as well as the number of countries covered by automatic information exchange**	
	This proposal also misses an important opportunity to support measureable indicators on stolen asset recovery - another important venue to restore fiscal space for sustainable development.	**Additional: Share of stolen assets returned to source country**	World Bank's Stolen Asset Recovery programme is imperfect but a good start.

Target 16.5: Substantially reduce corruption and bribery in all their forms

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies and data sources
Proposed Indicator (UNODC, UNDP & others): Percentage of persons who had at least one contact with a public official, who paid a bribe to a public official, or were asked for a bribe by these public officials, during the last 12 months.	We welcome the inclusion of an indicator on bribe-paying (which should be disaggregated along lines of sex, age and income, at least). We also advocate for additional, more comprehensive indicator(s) to **a) measure everyday people's perception of how their governments manage public resources for sustainable development and b) track the permissive environment which facilitates corruption**. We would urge that special attention is paid to ensure that the whole community (especially those most marginalized) are counted in	**Additional: Percentage of people who believe that corruption is widespread throughout the government in their country**	Transparency International Corruption Perception Index; Gallup World Poll
		Additional: Perception of fairness and equity of fiscal policy and tax morale	Regional Barometers e.g. Latinobarómetro, Afrobarometer, Eurobarometer
		Additional: Ease by which a jurisdiction can facilitate corruption	Financial Secrecy Index, Financial Action Task Force assessments

	these perception surveys, rather than just a select group of business people or academic experts.		

Target 16.6: Develop effective, accountable and transparent institutions at all levels

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies; data sources
Proposed Indicator 1: Primary government expenditures as a percentage of original approved budget Proposed Indicator 2: Percentage of recommendations to strengthen national anti-corruption frameworks (institutional and legislative) implemented, as identified through the UNCAC Implementation Review Mechanism.	Proposed indicator 1 is unclear and provides only a partial picture of government effectiveness. It is also difficult to assess when fiscal reports are not produced and made available. As an alternative, we support the International Budget Partnership (IBP) Suggested Indicator (see next column). Given the different levels of federalism and decentralization in different countries and mixed experiences of fiscal decentralization, for targets 16.6 and 16.7 we suggest context-independent indicators measuring the quality and transparency of fiscal institutions at the national and local levels. These key fiscal governance process indicators are essential to ensuring participatory, equitable and legitimate outcomes that serve the most marginalized.	**Alternative: Regular reporting on budgeted vs. actual revenues and expenditures, disaggregated by type of revenue and by sector/sub-sector.** **Additional: Performance and accountability of public financial management**	Various sources exist to complement the PEFA / World Bank assessments, including the Open Budget Survey by the International Budget Partnership, first published in 2006 and now in its fifth edition covering 102 countries.
	Previously, an indicator (16.6.2) was proposed that sought to capture public satisfaction with service delivery ("Proportion of population satisfied with the quality of public services,	**Additional: Proportion of population satisfied with the quality of public services, disaggregated by service**	[World Bank Service Delivery Indicators] available though imperfect. Many NSOS have already used this indicator.

	disaggregated by service"). We would urge the reinstatement of this or a similar perception indicator. This indicator directly measures people's experiences of institutions and it has been used by NSOs in several contexts already.		

Target 16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies; data sources
Proposed Indicator 1 (EOSG, UNDP, UNDOC & others): Proportions of positions (by age, sex, disability and population groups) in public institutions (national and local legislatures, public service, and judiciary) compared to national distributions. Proposed Indicator 2 (UNFPA): Proportion of countries that address young people's multisectoral needs with their national development plans and poverty reduction strategies [Percentage of population who believe decision-making at all levels is inclusive and responsive]	The indicators suggested will only provide a very partial picture of how far countries are meeting this target. Public participation in budgeting and other aspects of fiscal policy is an essential component of any public finance management system and decision-making process. Given the different levels of federalism and decentralization in different countries and mixed experiences of fiscal decentralization, for targets 16.6 and 16.7 we suggest context-independent indicators measuring the quality and transparency of fiscal institutions at the national and local levels. These key fiscal governance process indicators are essential to ensuring participatory, equitable and	**Additional: Provision of sufficient political and financial support to ensure effective participation of women and other disadvantaged sectors of the population in decision-making at all phases of policy-making (including the fiscal policy cycle), at all levels from local to global**	There are many excellent resources and guides to gender and equality budgeting, produced by Diane Elson[vi], Debbie Budlender[vii] and others. Many resources can be found on the IBP website.
		Additional: Share of tax and budget laws and policies subject to periodic, participatory gender equality and human rights analyses, and public expenditure tracking **or** (as suggested by IBP) **Extent to which the executive and/or the legislature receive**	Open Budget Survey, and see above.

	legitimate outcomes that serve the most marginalized.	**inputs through written submissions or public meetings from citizens during the budget cycle, and provide feedback on the use of such inputs.**	

Target 16.10: Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies; data sources
Proposed Indicator 1 (OHCHR, UNDP and others): Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months	We support this indicator, but it only gets at the most egregious violations of the human rights in question (and not at other more common ways that some governments infringe on civil and political rights, for example by making it difficult for NGOs to register or by restricting freedom of assembly). In addition, a good performance on this indicator would not necessarily indicate good progress on the overall scope of this target (and vice versa). As proposed by the Global Forum for Media Dialogue, Article 19, and UNESCO, we also strongly support an indicator on the right to information, including legal guarantees.	**Additional (priority): The adoption and implementation of legal guarantees and mechanisms ensuring public access to information**	As a matter of public record, the existence of passage of legislation would not be difficult to measure, and various bodies exist (including National Human Rights Institutions) which could monitor the implementation of such legislation. See also the Global Right to Information Rating, which also measures the overall strength of the legal framework on right to information in a given country.
	Given the prominence of public budgeting as an essential tool for sustainable development, we urge explicit inclusion of the right to budget, resource and other information	**Additional: Share of government tax laws (including tax exemptions), budget policies, public procurement, social service delivery**	Open Budget Index

	critical for civil society to hold their governments to account to their SDG commitments.	**information and corporate lobbying activities made publicly available in a common, open, machine-readable, detailed, timely and accessible standard**	
	We argue for a comprehensive and specific indicator on corporate reporting as a useful tool for corporate accountability to the sustainable development commitments.	**Additional: Share of large companies publishing independently-verified, integrated reporting of impact on human rights and sustainable development, including profits, tax and royalty payments on a country-by-country and project-by-project basis, full transparency in public procurement, corporate political donations and lobbying activities**	
	To be an effective sustainable development partner, civil society cannot constantly live under threat of harassment or intimidation, which too many face today. An indicator on civil society space would help to expose the extent of this problem, and create pressure for its remediation.	**Additional: Enabling environment for civil society – *or* (as suggested by Civicus) Existence of enabling policies and practices with regard to the freedoms of expression, association and assembly**	Civil Society Enabling Environment Index

OWG Goal 17: Strengthen the Means of Implementation and Revitalize the Global Partnership for Sustainable Development

Target 17.1: Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Example of methodologies, data sources

Proposed Indicator (UNEP): Composition of Tax Revenues (by sources), including revenues derived from environmental taxes, and as % of GDP	Information about tax composition is important (especially to track environmental taxes), but is not an indicator in and of itself, nor does it get at the amount raised. Previously, we have welcomed using tax to GDP ratio to measure OWG target 17.1 on strengthening domestic resource mobilization. We have proposed this indicator and a few others that would be useful complements. **So as to avoid perverse incentives which could drive regressive taxation and deepening income inequality, these indicators should be interdependent with others on the progressiveness of the tax system, and explicitly linked with goals and targets around tackling inequality.**	**Alternative: Tax to GDP ratio** (Note that this indicator must be explicitly linked to complementary indicators on the progressivity of tax regime and tax effort)	World Bank World Development Indicators
			OECD
			Eurostat
		Additional: Potential vs. actual tax revenue (tax effort)	IMF, others
		Additional: Capacity of public revenue authorities - to be developed	Tax Administration Diagnostic Assessment Tool Scores
	We would also suggest an indicator **to put a spotlight on sufficient resources for sustainable development**, as also proposed by SDSN (SDSN 95: 'Domestic revenues allocated to sustainable development as percent of GNI, by sector'). 'Revenue' could be an overly restrictive term so we would suggest a broader focus on revenue and public expenditure.	**Additional: Amount of domestic revenue and public expenditure on sustainable development goals (this can be compared with existing minimum spending benchmark commitments where they exist for each goal)**	World Bank Development Indicators

		Additional: Existence of global corporate tax floor (as proposed by APWLD and others)	

Target 17.3: Mobilize additional financial resources for developing countries from multiple sources

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
Proposed indicator (UNCDF, UNEP): Total Capital Inflow (TCI)	This is an extremely blunt indicator that does not identify between different types of inflow, and would not illuminate whether resources are being mobilized for sustainable development, profit, or other ends – or whether the resources are being used in rights-respecting, sustainable ways. Total Official Support for Sustainable Development (TOSSD) – as proposed by the OECD - would be preferable to Total Capital Inflow (TCI) which could undermine rather than promote sustainable development. It would also be necessary to be able to track the 'additional' resources in this indicator. In *A Post-2015 Fiscal Revolution*, we find that a range of complementary domestic and global commitments to resource mobilization could together unleash at least US$1.5 trillion	**Alternative: Total Official Support for Sustainable Development (TOSSD)** **Alternative/additional: Amount of additional, predictable and untied finance available in national budgets for sustainable development financing**	

	per year in additional, stable and predictable public funding.[viii] The idea presented here is an initial proposal; we would welcome working with others to develop an innovative new indicator to measure this target.		

Target 17.4: Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies, data sources
Proposed Indicator (UNCDF, UNEP): Debt service as a percentage of exports of goods and services	As the UN General Assembly has agreed, there is a need for a comprehensive international debt workout mechanism to enable any country facing debt crises to resolve the problem fairly, in line with the UN Guiding Principles on Foreign Debt and Human Rights. Any indicators must therefore look to both a mechanism that covers all odious debt, and the outcomes from such a mechanism.	**Additional: Establishment of a comprehensive debt workout mechanism; Volumes of debt relief provided under this mechanism**	
	Measureable indicators on volumes of odious debt are another important avenue for restoring fiscal space for sustainable development.	**Additional: Volume of odious debt forgiven**	

Target 17.14: Enhance policy coherence for sustainable development

IAEG suggested priority indicator(s)	Assessment	CESR alternative / additional indicator(s)	Examples of methodologies and data sources

Proposed Indicator (ILO, OHCHR & others): Number of countries that have ratified and implemented relevant international instruments including environmental, human rights, and labour instruments	We support this proposed indicator; however we feel it will not be sufficient on its own. In addition, it will be difficult to measure whether implementation is adequate (certainly, no country has fully implemented all its international human rights obligations). A more adequate way of measuring policy coherence would be the existence of sustainable development impact assessments across all relevant policies. Impact assessments are critical to knowing and proving the extent to which one's own country's policies and practices (e.g. corporate accountability, environment, trade, investment, aid, tax, migration, intellectual property, debt, monetary, and financial regulation) have negative spillover effects on other countries. Examples from the Netherlands and Ireland show that the methodologies are available to measure the negative spillover effects of corporate tax policies, and similar assessments are available for trade and investment. We urge this to become a standardized practice across major economies—in line with their obligations under the UN Charter and applicable international	**Additional: Existence of human rights and sustainable development impact assessments of policies (e.g. corporate accountability, environment, trade, investment, aid, tax, migration, intellectual property, debt, monetary, and financial regulation), particularly on developing countries.**	Robust methodologies abound in this area. The IMF's "Spillovers in International Corporate Taxation" is one, followed by the impact assessment developed by the Netherlands Ministry of Foreign Affairs, "Analysing effects of Dutch corporate tax policy on developing countries." The UN Special Rapporteur on the Right to Food also developed a methodology for assessing the impact of trade and investment agreements and policies.

	(and EU) law. This is potentially relevant to targets 17.1, 17.2 and 17.3.		

[i] G. Zucman, 'The Missing Wealth of Nations: Evidence From Switzerland, 1914-2010,' *Working Paper N° 2011 – 07* (2011), Paris-Jourdan Sciences Economiques at: http://halshs.archives-ouvertes.fr/docs/00/56/52/24/PDF/wp201107.pdf

[ii] See CESR and Danish Institute for Human Rights, 'Realizing Rights Through the Sustainable Development Goals: The Role of National Human Rights Institutions' (2015). Available at http://www.cesr.org/downloads/NHRI_realizing_rights_sdgs.pdf

[iii] See e.g. Nora Lustig, 'A Missing Target in the SDGs: Tax systems should not reduce the incomes of the poor', IGC blog http://www.theigc.org/blog/a-missing-target-in-the-sdgs-tax-systems-should-not-reduce-the-income-of-the-poor/

[iv] See, for example, "Financial Transactions Tax: A Human Rights Imperative," at http://cesr.org/downloads/FTT%20Human%20Rights%20Imperative.pdf?preview=1

[v] Sustainable Development Solutions Network, 'Indicators and a Monitoring Framework for Sustainable Development Goals: Launching a Data Revolution for the SDGs' (February 2015) http://unsdsn.org/resources/publications/indicators/

[vi] Diane Elson, 'Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW', UNIFEM (2006)

[vii] Debbie Budlender and Guy Hewitt, 'Engendering Budgets: A Practitioners' Guide to Understanding and Implementing Gender-Responsive Budgets', Commonwealth Secretariat (2003)

[viii] See page 7 of *A Post-2015 Fiscal Revolution*