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Summary record of the 27th meeting

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President: Ms. Narváez Ojeda (Vice-President) (Chile)

Contents

Interactive discussion: "Transformation is possible – actions from the Economic and Social Council system"

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In the absence of Ms. Stoeva (Bulgaria), Ms. Narváez Ojeda (Chile), Vice-President, took the Chair.

The meeting was called to order at 10.05 a.m.

Interactive discussion: "Transformation is possible – actions from the Economic and Social Council system"

1. The President said that General Assembly resolution 75/290 A had mandated that a discussion be held under the management segment of the Economic and Social Council to integrate the key messages from the Council's subsidiary bodies and the United Nations system on the main theme, develop action-oriented recommendations for follow-up and feed into the highlevel political forum on sustainable development. The present interactive discussion would provide an opportunity to highlight transformative policies and initiatives undertaken by the Council, which could accelerate recovery from the coronavirus disease (COVID-19) pandemic and advance the 2030 Agenda for Sustainable Development. To that end, the upcoming Sustainable Development Goals Summit would be a defining moment in terms of progress, and the international community needed to make concerted efforts and undertake transformative actions to overcome the many remaining challenges. The 2030 Agenda should continue to serve as a guiding framework for overcoming crises, addressing the lingering impacts of the pandemic and achieving the necessary transformations. The coordination segment of the Council had highlighted the immense wealth of knowledge and expertise of its subsidiary bodies and the entities of the United Nations system. However, more needed to be done to assist Member States in their development priorities and reach the furthest behind.

2. Since challenges were interlinked, solutions, tools and initiatives for facing them also needed to be interlinked. United Nations entities and agencies needed to put an end to the persistent silos and fragmentation that prevented established tools and emerging transformative initiatives from reaching their full potential. They should also resolve critical obstructions in key enabling areas, such as data and digital technologies, effective institution and financing for sustainable development, which had the potential to multiply efforts and advance realization of the Sustainable Development Goals. Greater international cooperation would be required to make that possible, together with stronger coherence and coordination between the Council, the United Nations system and international financial institutions.

In reviewing current global development policies, 3. the international community needed to determine if it had provided an enabling and conducive environment; shown the agility and resilience required to achieve the Goals in a post-pandemic context; helped to build an inclusive, just, resilient and responsive institutional framework; integrated emerging challenges and opportunities such as climate change and digital transformation; and provided support to the countries most in need. Otherwise, Member States would need to further align their efforts to carry out the necessary transformation and implement bold and ambitious actions to achieve the Goals by 2030. People-centred policy design and decision-making were crucial to that end, as was an inclusive, coherent and coordinated multilateralism, and an effective global partnership.

4. The coordination segment had underlined the need to scale up concrete and transformative action, in order to accelerate the achievement of the Goals. To highlight the concrete and tangible work of the Council and the United Nations system, an annex listing transformative United Nations policies and initiatives had been launched, with a view to enhancing collaboration between and among countries and the entities of the United Nations system. The annex included more than 105 policies and initiatives from 50 bodies and entities, and would be presented together with the summary of the President of the Council, at the high-level political forum on sustainable development.

5. Many functional commissions and expert bodies had convened their sessions in the wake of the coordination segment, to further elaborate on issues pertaining to the main theme of the Council and the high-level political forum. The management segment would build on previous discussions and seek to consolidate key messages on the main theme. The panellists would share, from the perspective of the work of their respective entities and bodies, transformative policies and initiatives for accelerating recovery from the COVID-19 pandemic and advancing the 2030 Agenda. Discussions would focus on several crossnamely people-centred, resilient cutting areas, institutions and risk-informed polices; climate action and its interrelations with environmental protection; data and inclusive digital transformation; and financing and renewed multilateralism for sustainable development.

6. **Ms. Mugwanja** (Chair of the Commission on Crime Prevention and Criminal Justice), panellist, speaking via video link, said that the Kyoto Declaration on Advancing Crime Prevention, Criminal Justice and the Rule of Law: Towards the Achievement of the 2030 Agenda for Sustainable Development was the leading policy document on crime prevention and criminal justice and had been negotiated by the Commission on Crime Prevention and Criminal Justice. The Declaration underscored the need to place effective, accountable, impartial and inclusive institutions at the centre of achieving its crucial mandate.

At its thirty-second session, the Commission had 7. adopted six draft resolutions, including in such areas as equal justice for all, action against trafficking in persons and enhancing the role of the Commission on Crime Prevention and Criminal Justice in contributing to the implementation of 2030 Agenda for Sustainable Development. Furthermore, the Commission had adopted a comprehensive and forward-looking substantive agenda for the United Nations Congress on Crime Prevention and Criminal Justice, which would be held in 2026, under the overarching theme of "Accelerating crime prevention, criminal justice and the rule of law: protecting people and planet and achieving the 2030 Agenda for Sustainable development in the digital age". By prioritizing people-centred, resilient institutions and risk-informed policies, the United Nations system could lay the foundation for a safer, more secure, and prosperous future.

Ms. Amoroso Das Neves (Chair of the Commission 8. on Science and Technology for Development), panellist, said that, despite the remarkable capacity of the Council in terms of policy analysis and advice on best practices, there were many key implementation challenges at the national level, including funding and resource allocation; coordination and collaboration; regulatory and legal frameworks; skills and talent development; and public trust and ethical considerations. In addition, digital transformation required national policies, which could be a complex undertaking for Governments. The Commission Science and Technology on for Development had, for almost 20 years, monitored the implementation of and follow-up to the outcomes of the World Summit on the Information Society, by a large number of United Nations entities and other international organizations and stakeholders, at the regional and international levels.

9. Digital transformation was evolving in a context marked by economic uncertainty, fast and major developments in the digital space, and real-world and digital conflict. Digital development required the global community to come together through digital cooperation. Truly universal inclusion in the digital economy was far from becoming a reality and digital dimensions still needed to be fully integrated into actions aimed at addressing poverty, gender equality and climate change. Cybersecurity and cybercrime were raising increasing concerns. None of those challenges could be tackled successfully without global cooperation. While 63 per cent of the world population was digitally connected, only 27 per cent of people living in the least developed countries had access to the Internet. A persistent connectivity divide could lead to a major development divide and, in so doing, stall progress towards implementing the 2030 Agenda. Digital cooperation, technology-sharing and partnerships were crucial for connecting remote and underserved populations. The adoption of a global digital compact would create opportunities for positive developments in that regard, and the ongoing consultations should outline shared principles for an open, free and secure digital future for all. The Commission stood ready to use its experience and knowledge to contribute to the success of the compact.

10. Conflicts in which digital technology played an increasingly central role had become one of the most salient effects of digitalization on society and global politics. Digital technology was being increasingly exploited in sophisticated ways, from cyberattacks to the theft of sensitive information and the destabilizing potential of deep fakes and fake news. More and more, information technologies were among the causes and means of conflict. Countries lacking the cybersecurity infrastructure to protect themselves from those threats were liable to suffer disproportionately, amplifying global power imbalances. However, digital technologies could provide solutions in conflict situations by promoting accountability and accuracy and making it possible to challenge dominant narratives. They could facilitate peacebuilding and help to document and discourage human rights abuses.

11. The multidimensional impact of digital data on all aspects of societies and economies continued to necessitate global conversations around regulation and governance. Areas of concern included the geographical concentration of digital innovation and data management, problems of cross-border jurisdiction, competition policy, consumer rights and content moderation. The regulatory challenges created by those concerns were very complex, particularly where the need for international enforcement intersected with differences in national laws and norms. International forums were increasingly looking into such issues and taking a growing number of initiatives aimed at addressing the ethical dimensions of emerging technologies, which raised the risk of fragmentation in the treatment of those matters. The data economy could potentially be dominated by a few stakeholders from a small number of technologically advanced economies, whose activities directly affected the lives and economic prospects of those living in developing countries. Given its long-standing role in digitalization and development, the Commission should be able to bring stakeholders together to collaboratively navigate those complex questions and help to develop solutions in the interest of the global public.

12. Current digital policy differed significantly from what had been envisaged in 2005, when Member States had adopted the outcomes of the World Summit on the Information Society, which was scheduled to be reviewed by the General Assembly in 2025. However, the Tunis Agenda for the Information Society remained relevant and should continue to inform common digital endeavours. The review should lead to a clear and actionable understanding of the challenges of digitalization and development, and of missed, realized or new possibilities. In doing so, it could help to strengthen global consensus on the future of the digital society, in alignment with the global digital compact and other global processes.

13. Mr. Momeni (Vice-Chair of the United Nations Forum on Forests), panellist, said that healthy forests and other ecosystems were vital to protect the planet and build resilience against escalating climate crises, since they offered solutions for achieving sustainable development. Reversed deforestation and sustainably managed forests could help to lift millions of people out of poverty, build resilient economies and societies, safeguard biodiversity and combat climate change. They could also provide a natural buffer against the transmission of zoonotic diseases and reduce the risk of future pandemics. Despite their critical importance, forests continued to be lost and degraded in many regions, at an alarmingly high rate, threatening the health of the planet and its inhabitants. To address the climate and environmental crises and fully recover from the COVID-19 pandemic, the international community needed to reverse the current trend by placing healthy ecosystems and resilient communities at the centre of its efforts to combat climate change and accelerate progress towards achieving the Sustainable Development Goals by 2030.

14. In that regard, the recently held eighteenth session of the United Nations Forum on Forests had identified a set of key issues and forest-based actions for advancing climate mitigation and adaptation. Forests and sustainable forest management played significant roles in providing livelihoods, supporting the bioeconomy, increasing employment and biodiversity, boosting food security, mitigating and increasing resilience to climate change, and reducing the risk of natural disasters and other extreme events. Sustainably managing forests and increasing forest cover and protected areas could effectively help to address challenges such as land degradation, biodiversity loss and climate change. Accelerating the achievement of the global forest goals of the United Nations strategic plan for forests 2017-2030 would also contribute to the realization of the goals and targets of the Paris Agreement and the Kunming-Montreal Global Biodiversity Framework.

15. Forests and the livelihoods of local communities were being threatened by deforestation for conversion to agricultural lands, illegal logging, forest degradation, climate change, drought, increased pests and diseases, and wildfires. Those threats and the drivers of deforestation needed to be addressed through a holistic and comprehensive landscape approach, including through sustainable forest management activities such as conservation, afforestation, reforestation and forest landscape restoration. For that to happen, Governments, the United Nations system and other partners needed to take decisive action to integrate forest-based solutions into their immediate and long-term national development strategies. In the lead-up to the upcoming Sustainable Development Goals Summit and the midterm review of the international arrangement on forests, a clear call to action needed to be issued, to foster concerted actions and advance implementation of the global commitments, goals and targets relating to forests.

16. Mr. Hanif (Assistant Secretary-General for Economic Development of the United Nations Department of Economic and Social Affairs), panellist, said that the Committee of Experts on Cooperation in International Tax Matters was working on establishing a link between taxation and the Sustainable Development Goals, to enhance international cooperation for sustainable development and help to accelerate implementation of the 2030 Agenda and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development. For that to be possible, the United Nations would need to establish norms and policies providing practical guidance for strengthening the capacities of countries to effectively mobilize revenues, combat illicit financial flows, build sustainable and resilient economies and forge a sustainable path towards development.

17. The Committee of Experts on International Tax Matters focused its actions primarily on domestic resource mobilization by helping countries to broaden their tax base, strengthen tax administration, curb tax avoidance and evasion, and leverage tax policy for sustainable development through modified consumer behaviour and the provision of incentives for investment in renewable energies. It had developed practical guidance for Governments, tax administrators and taxpayers. The Committee also worked on issues relating to tax treaties and transfer pricing, while identifying vulnerabilities and opportunities, in order to improve the fairness, transparency, efficiency and effectiveness of tax systems. It had introduced a new article in the United Nations Model Double Taxation Convention between Developed and Developing Countries, which sought to preserve the taxing rights of source countries, with respect to revenues derived from activities not requiring a physical presence. The Committee was paying special attention to the role of tax in advancing the energy transition and climate change action, and had produced an updated handbook on the taxation of extractive industries and a new handbook on carbon taxation. It had also expanded its work programme to address other policy concerns of developing countries, such as those relating to wealth taxes and indirect taxes.

18. There was no one-size-fits-all approach, and the work of the Committee was therefore informed by the different tax approaches proposed during its deliberations. The recent General Assembly resolution 77/244 on promotion of inclusive and effective tax cooperation at the United Nations had confirmed the need and opportunity for more inclusive and effective approaches to policymaking and the setting of international tax norms. The Committee had specific recommendations for the upcoming Sustainable Development Goals Summit, namely that they should issue an unambiguous call for enhanced global tax cooperation that was fair, transparent and owned by the relevant authorities, and that helped developing countries to generate revenues and end illicit financial flows. Those forums should also serve to launch a global capacity-building initiative for national tax authorities, to help them to raise revenues and design policies for achieving the Sustainable Development Goals.

19. Mr. Aliani (Director of the Strategy and Programme Management Division of the Economic and Social Commission for Asia and the Pacific (ESCAP)), panellist, speaking via video link, said that the Asia-Pacific region was grappling with the interconnected risks of diseases, disasters and climate change. Across the region, natural and biological hazards resulted in significant economic losses each year, and the COVID-19 pandemic had pushed millions of people into extreme poverty, exacerbated inequalities and impeded progress towards achieving the Sustainable Development Goals. At the current pace, the region would miss 90 per cent of the 118 measurable targets of the 2030 Agenda, unless concerted efforts were made. Despite those challenges, countries in the region remained firmly committed to implementing various solutions and undertaking transformative measures, in order to foster a more inclusive, sustainable and resilient recovery. Digital transformation presented а significant opportunity for inclusive development. However, while the region had made progress in digital connectivity following the onset of the pandemic, not all countries had benefited equally, and the digital divide had widened within and between them.

20. ESCAP had focused its intergovernmental support, knowledge products and technical cooperation on facilitating the transformations required to achieve the Goals. It was helping countries to develop comprehensive and universal social protection systems and implement the Action Plan to Strengthen Regional Cooperation on Social Protection in Asia and the Pacific. The Jakarta Declaration on the Asian and Pacific Decade of Persons with Disabilities 2023-2032 provided concrete guidance for enhancing disability-inclusive development. ESCAP was supporting the regional implementation of the Executive Action Plan on Early Warnings for All, 2023-2027, by developing a plan of action for establishing early warnings for all by 2027 in Asia and the Pacific. It was seeking to scale up nationally determined effort to contributions in an accelerate the decarbonization of the economy by developing strategies and plans for smart mobility, and a regional modality for tackling air pollution. The Asia-Pacific Green Deal for Business, an initiative of the ESCAP Sustainable Business Network, had created momentum in the private sector for scaling up sustainability initiatives and decarbonizing private sector operations.

21. To harness the potential of digitalization and digital transformation, ESCAP supported countries through its Asia-Pacific Information Superhighway initiative, with a view to transforming the digital divide into a digital dividend, by, for example, promoting subregional Internet exchange points. It was working with its member States to align their national recovery policies with the 2030 Agenda and the Paris Agreement, in order to strengthen and improve financing for sustainable development. Its macroeconomic modelling tool had been developed and utilized to simulate the socioeconomic and environmental effects of different economic policy scenarios. ESCAP was supporting countries in developing innovative financing, and had collaborated with the Pacific Islands Forum Secretariat to establish debt-for-climate adaptation swaps. It was currently working with some countries, upon their request, to support national stakeholders in issuing Sustainable Development Goal bonds.

22. As the most inclusive global and regional platforms for consensus-building, the Council and its subsidiary organizations, including the regional commissions, played a crucial role in promoting the setting of global and regional norms. ESCAP was currently coordinating efforts across all five regional commissions, focusing on three priorities set by Member States, namely, contributing to the Sustainable Development Goals Summit; expanding ambitions for

the twenty-eighth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change and the Climate Ambition Summit; and boosting financing for sustainable development. The time had come to accelerate the transition to lowemission, climate-resilient, inclusive and sustainable economies and societies.

23. **Mr. Prabowo** (Indonesia) said that, the Council's coordination segment and subsequent discussions had clearly highlighted that business as usual was not an option and that transformative action was urgently required. For such action to be taken, there was a need to capitalize on the full potential of the Council and its subsidiary bodies in delivering transformative polices, and to optimize the wealth of resources, expertise and know-how of the system, by breaking down silos and enhancing synergies and coherence. The Council should play a central role in addressing the urgent question of financing for development, through intellectual leadership and stewardship for synergizing actions and mobilizing resources. It should also be a driving force in the reform of international financial institutions.

24. Countries needed assistance to exploit new sources of economic growth and accelerate the achievement of the Sustainable Development Goals. In that regard, Indonesia planned to pursue green growth and green industry, strengthen downstream industries, empower micro-, small and medium-sized enterprises, maximize digital transformation and advance financial inclusion. The Council and its subsidiary bodies could help countries to develop high-impact sectors, which would improve their capacity to allocate resources and accelerate sustainable growth. Regional commissions should be further empowered to play their critical role in developing innovative financing schemes by connecting countries in the region with the relevant United Nations entities, financial institutions and the private sector, with a view to harnessing new sources of growth and developing early warning systems aimed at building regional resilience to future crises.

25. **Mr. Kaspar** (Representative of the European Union, in its capacity as observer) said that the Council should issue substantive guidance for the United Nations development system, in the form of resolutions and decisions, and should ensure consistency in its messages to its subsidiary bodies. The Council should make full use of and appropriately communicate the information generated by its functional commissions and expert bodies, in order to accelerate achievement of the Sustainable Development Goals. The recent review of its subsidiary bodies had emphasized the need to maintain close contact with those not based in New York by having them report directly to the Council, following

the example set the day before by the United Nations Interregional Crime and Justice Research Institute.

26. The Council had convened a special meeting in May 2023, as part of its efforts to promote key transformative policies and initiatives for accelerating recovery from the COVID-19 pandemic and advancing the 2030 Agenda. In 2018 it had endorsed 11 principles of effective governance for sustainable development proposed by the Committee of Experts on Public Administration. The fourth principle on integrity recommended highly relevant anti-corruption measures such as codes of conduct for public officials, competitive public procurement, conflict of interest policies, whistleblower protection and adequate salaries for public servants. The Commission on Crime Prevention and Criminal Justice was doing pioneering work on crime against the environment, which was a priority area for sustainable recovery. Crime prevention and criminal justice were vital ingredients for post-pandemic recovery and the achievement of the Goals. Many of the Goals and their targets were interlinked and the Council could play a critical role in coordinating global policy and breaking down policy silos. While the synthesis report on submissions by functional commissions provided many valuable examples in that respect, a greater emphasis on actions would have been preferable.

Mr. Meschchanov (Observer for the Russian 27. Federation) said that it was still possible to fully implement the 2030 Agenda by adopting innovative, bold solutions and leveraging existing mechanisms and working methods. The challenges facing humanity, including the transition from short-term to long-term solutions, should be approached more scientifically. In that regard, there should be a greater demand for academic expertise from different regions and countries with different models of socioeconomic development. The role of the public sector was growing, both at the national level in terms of decision-making for sustainable development, and at the international level, where coordinated responses to multiple challenges were required. The COVID-19 pandemic and subsequent crises had shown that existing structures had not been able to meet their full potential. The coordinating role of the Council was therefore very relevant, especially in the light of the increasing regional dimension of sustainable development.

28. Despite artificial obstacles to its traditional membership of the Council, the Russian Federation remained committed to depoliticized cooperation with the Council and its subsidiary bodies. While the United Nations played a key role and was at the heart of multilateralism, the Council was central to its work in the economic sector, as a key platform for multilateral engagement. That was particularly true, given the current lack of trust and the erosion of multilateralism and depoliticized international cooperation. In that context, the Council and its subsidiary bodies should be working to bring together different perspectives, coordinate efforts and prioritize international cooperation in the fight against poverty and inequality. The lack of trust was often linked to different interpretations by Member States of fundamental concepts enshrined in the 2030 Agenda, such as the notion of inequality, or the beginning of a departure from agreed approaches to the central role of the United Nations, mutual beneficial cooperation, non-discrimination and the non-use of unilateral coercive measures. The Council should help to identify a common denominator that was acceptable to all, given its unique function in coordinating technical assistance, building capacities, attracting investment and creating jobs.

29. **Mr. Beynon** (Observer for the United Nations Office for Disaster Risk Reduction) said that the climate and biodiversity crises and the COVID-19 pandemic had demonstrated the negative consequences of humanity's failure to grasp and manage the drivers of risk. Discussions on risk-informed polices and resilience needed to take into account the Sendai Framework for Disaster Risk Reduction 2015–2030, which should be integrated into all development, climate action and financing efforts. Risk-informed programmes, policies and investments were critical for the successful implementation of the 2030 Agenda and for the work of the Council within the United Nations system.

30. The recently adopted political declaration of the high-level meeting on the midterm review of the Sendai Framework for Disaster Risk Reduction 2015-2030 had highlighted the need to go beyond responding to disasters to actively managing risks and preventing disasters from taking place in the first place. Prevention required a multi-hazard approach, focusing environmental, technological and biological hazards. To that end, there should be more access to disaster loss data and increased capacity for risk analytics and risk data. The United Nations Office for Disaster Risk Reduction was helping several Member States to implement its risk information exchange tool, which was a repository of disaster risk data, with a view to developing risk-informed policies within government structures. There was also a need to improve legal frameworks, in order to bring about long-lasting structural changes that integrated risk reduction into policy development. Legislation and regulations should define accountability and responsibilities for disaster risk reduction across all sectors. The United Nations Office for Disaster Risk Reduction was working

alongside many Governments to provide technical support, build capacity and conduct legislative reviews.

31. The global financial system needed to be transformed, in order to price risk more accurately and take multi-hazard risks into consideration in all financial decisions. Disasters represented a significant cost to the global economy. Accordingly, the short-termism of market failures should be addressed, in order to correctly account for and disclose risk in investment decisions and financial transactions. An investment advisory board had been established to examine the de-risking of the financial sector and the integration of risk reduction into the work of capital market actors and all classes of investors.

Mr. Martinez Badillo (Observer for the United 32. Nations Conference on Trade and Development (UNCTAD)) said that, in accordance with the Bridgetown Covenant, UNCTAD member States were in revitalizing its intergovernmental engaged machinery, in order to make the transformations required to qualitatively intensify the outcomes of meetings. The Intergovernmental Group of Experts on Financing for Development had considered the enhancement of the Common Framework for Debt Treatments beyond the Debt Service Suspension Initiative and had recommended the facilitation of predictable, timely and orderly debt treatments, with the broad participation of all creditors, on comparable terms. That Group of Experts had called for further increased concessional funding pledges. from multilateral development banks and the consideration of lending criteria that complemented gross domestic product. It had also called for an exploration of the benefits and costs of innovative development finance instruments, according to national priorities.

33. The Intergovernmental Group of Experts on E-commerce and the Digital Economy had recently agreed that digitalization could be harnessed to the benefit of all persons. That would require increased global dialogue and international cooperation, to broaden and strengthen the meaningful participation of developing countries. It would also necessitate a deeper understanding of data governance, recognizing the multidimensional nature of data and the varying perspectives of multiple stakeholders, as well as efforts to measure the value of e-commerce and the digital economy and assess how that value could be used for development purposes.

34. The Trade and Development Board had considered the low-carbon transition in the least developed countries and its implications for structural transformation, and had noted that the use of policy instruments for environmental purposes with potential impact on international trade could have unintended consequences for partner countries, especially the least developed countries. Those consequences needed to be addressed for affected countries to better pursue structural transformation and economic diversification. The Board had also examined the role played by trade in services for the achievement of the Sustainable Development Goals in Africa, and had recognized that legal, regulatory and financial infrastructure uncertainties were barriers that could potentially be addressed by the African Continental Free Trade Area. The Board would continue its work at its upcoming high-level segment on decarbonization priorities and challenges in the blue economy, and would reintroduce an agenda item on the evolution of the international trading system, from a development perspective. As part of its revitalization, the Board would broaden the consideration for agreed outcomes and strengthen ties with United Nations Headquarters.

35. Ms. Mugwanja (Chair of the Commission on Crime Prevention and Criminal Justice), speaking via video link, said that the Commission on Crime Prevention and Criminal Justice was tackling the issue of crime against the environment through expert discussions on preventing and addressing those crimes, and on strengthening international cooperation in that regard. The issue would also be considered at the next United Nations Congress on Crime Prevention and Criminal Justice. Member States should mainstream crime prevention and criminal justice into COVID-19 recovery plans by retaining and strengthening effective measures adopted during the pandemic, such as the use of new technology to ensure continuity of crime prevention and support services, and remote access to justice. They should allocate sufficient funding in national budgets to the strengthening of crime prevention and criminal justice, which would better prepare them to face future challenges.

Ms. Amoroso Das Neves (Chair of the 36 Commission on Science and Technology for Development) said that business as usual was no longer acceptable, and transformation was essential. That transformation would entail the implementation of national policies. The Council's subsidiary bodies were doing commendable work in ensuring that national policies were effectively implemented, as was reflected in many of the resolutions adopted by the Council. It was difficult to assess the results of that work, especially in the wake of the COVID-19 pandemic. The subsidiary bodies needed to combine their efforts under the umbrella of the Council, in order to develop a plan of action for influencing national policymaking and reinventing multilateralism. To be successful, those efforts would require North-South and South-South cooperation, in the form of additional meetings, partnerships, workshops and other novel initiatives.

37. Mr. Momeni (Vice-Chair of the United Nations Forum on Forests) said that deforestation and forest degradation continued to be major challenges, globally. The United Nations strategic plan for forests 2017-2030 provided an international framework for overcoming those challenges and promoting sustainable forest management. The lack of adequate and robust means of implementation was hindering the achievement of forestrelated goals. It was important to uphold multilateralism and international and regional solidarity. The Council's regional commissions and functional commissions had a key role to play in supporting countries in the implementation of national and regional forest plans. The Council could facilitate international cooperation with a view to providing an enabling environment for the achievement of globally agreed objectives.

38. Mr. Hanif (Assistant Secretary-General for Economic Development of the United Nations Department of Economic and Social Affairs) said that it was challenging to ensure that the normative recommendations of the Council and of the United Nations system as a whole were used by national authorities in their policy design. Very few Governments had embraced anti-corruption principles, and guidance in the area of technology was not yet having an impact on national policymaking. It was also difficult to guarantee policy coherence across various sectors. Tax policies should not work at cross-purpose with fiscal goals or subsidies for vulnerable populations. While the subsidiary bodies of the Council had managed to effectively provide cross-sectoral approaches, they needed to be properly applied at both the international and national levels. The Council and its bodies had made many proposals for improving international tax cooperation and policy coherence. However, Member States were responsible for advancing those ideas through their decisions. The Council and its bodies should be able to identify future trends and riskinformed policy needs to better enable countries to deal with unanticipated shocks.

39. **Mr. Aliani** (Director of the Strategy and Programme Management Division of the Economic and Social Commission for Asia and the Pacific (ESCAP)), speaking via video link, said that regional commissions could play a crucial role in highlighting the linkages between international and regional norm-setting processes. They could help to further strengthen those important linkages and translate them into national policies at the country level, and into other intergovernmental organizations at the subregional level. Since it was often easier to achieve consensus at the subregional and regional levels than at the international level, subregional and regional experiences could help to shape international norm-setting processes. By working closely with the United Nations system and the resident coordinator system, lessons learned could in turn be applied at the country level.

The meeting rose at 11.30 a.m.