

G20 DEVELOPMENT WORKING GROUP
2014 ANNUAL PROGRESS REPORT



G20 Development Working Group 2014 Annual Progress Report

SUMMARY

The purpose of this 2014 Annual Progress Report is to report on the status of Group of Twenty (G20) Development Working Group (DWG) commitments, as endorsed by G20 leaders and has been designed to enable comparison of progress on commitments, from year to year. The report is to be submitted to G20 sherpas following the final DWG meeting under the Australian presidency in Perth on 3-5 September 2014.

The report outlines progress on new actions identified in the St Petersburg Development Outlook, and ongoing commitments reported in the 2013 St Petersburg Accountability Report on G20 Development Commitments, including those contained in the 2010 Seoul Multi-Year Action Plan. The report also indicates where ongoing monitoring of completed commitments is required.

In 2014, the DWG has made good progress on the five priority areas outlined in the 2013 St Petersburg Development Outlook: infrastructure, domestic resource mobilisation (DRM), financial inclusion and remittances, food security and nutrition, and human resource development. There has also been good progress on increasing coherence in these areas with other G20 work streams, particularly linking infrastructure, DRM and financial inclusion and remittances work with the G20's finance track. At the same time, and in accordance with G20 sherpas' instruction, attention is also increasing to linkages between development and the G20's work on anti-corruption, employment, energy and trade.

The [G20 Development Commitments Monitor](#) (over page) contains a comprehensive list of current commitments and commitments that have been completed in 2014. Of the 45 commitments:

- ▶ 33 are assessed as having been **completed** in 2014;
- ▶ 10 are assessed as being **on track**;
- ▶ 0 are assessed as having made **mixed progress**;
- ▶ 0 are assessed as having **stalled**; and
- ▶ 2 incomplete commitments have been **redirected**, (that is, one has been incorporated into a new action and the DWG has proposed that another be taken forward by the finance track.)

The status of other commitments is indicated through a "traffic light" style coding in the Commitments Monitor. Commitments that remain ongoing should be carried over to the DWG work plan for the following year and reflected in the 2015 DWG Annual Progress Report. While no commitments are currently assessed as having made mixed progress, or stalled, several were incorporated into other actions during the year and are now complete. All commitments that have been assessed as complete, and do not require ongoing monitoring, are to be removed from the DWG's work plan and the 2015 Annual Progress Report. However, several completed commitments have also led to new actions for the DWG's forward agenda. These new actions are contained in the 2014 Brisbane Development Update.



G20 DEVELOPMENT COMMITMENTS MONITOR

On track (green) = commitment is predominantly on track according to agreed timetable and outputs

Mixed progress (orange) = behind timeline for completion but due to complete soon

Stalled (red) = work that has been discontinued (to be removed from future progress reports)

Complete (ongoing monitoring) (✓ no colour) = commitment is complete but ongoing monitoring required to evaluate longer term or systemic impacts

Complete (✓ no colour) = DWG agrees that the commitment is complete (to be removed from future progress reports)

Note: *Numbering (in brackets) of commitments in this table corresponds to original sequence in the Multi-Year Action Plan (indicated as a 2010 commitment) and the St Petersburg Development Outlook (indicated as a 2013 commitment). Missing commitments from these action plans indicate that the commitment has already been met.*

DEVELOPMENT COMMITMENT	PROGRESS AND NEXT STEPS	STATUS
INFRASTRUCTURE		
<p>A (2013). <i>Address long-term financing for infrastructure:</i> Examine potential implications for low income countries (LICs) from work of the Investment and Infrastructure Working Group (IIWG) and strengthen coordination with the IIWG</p>	<ul style="list-style-type: none"> • DWG analysis of IIWG reports was conducted in 2014, and summarised and discussed at the DWG May 2014 meeting. The outcomes of this work were incorporated into a paper that was circulated to the IIWG. • The DWG will continue to monitor the implications of future finance track work for LICs. DWG infrastructure co-facilitators to take forward with IIWG co-chairs, and with the support of future G20 presidencies. 	<p>Complete ongoing monitoring</p> 
<p>B (2013). <i>Expand assessments of project preparations funds (PPFs):</i> Assess the effectiveness of PPFs in regions in addition to Africa in promoting long-term investment financing for infrastructure, increase understanding of the obstacles to implementation, disseminate knowledge through a common platform, and consider the creation of a global network of regional PPFs</p>	<ul style="list-style-type: none"> • The DWG conducted an Assessment of the Effectiveness of PPFs in Asia and circulated this to the DWG in July 2014. The DWG response to the Assessment addresses the recommendations of this report and seeks to address recommendations from the Assessment of PPFs for Africa, completed by the Infrastructure Consortium for Africa in 2012. • There are a number of flow-on actions identified as a result of the PPF assessment. These next steps are incorporated into new infrastructure actions in the 2014 Brisbane Development Update. 	<p>Complete</p> 

DEVELOPMENT COMMITMENT	PROGRESS AND NEXT STEPS	STATUS
<p>2 (2010). <i>Information needs and assessment:</i> Identify infrastructure gaps, needs and funding requirements, with respect to regional and rural infrastructure, and opportunities to promote public-private and semi-public partnerships</p>	<ul style="list-style-type: none"> In 2014, a significant body of work on infrastructure gaps, needs and funding requirements has been undertaken by a number of international organisations (IOs) and reported formally to the G20 through the IIWG. The DWG has conducted further analysis of these reports. This commitment is also addressed through work on public-private and semi-public partnerships work in the Assessment of PPFs in Asia (commitment B (2013) above). The DWG agreed May 2014 that this action was complete. 	<p>Complete</p> 
<p>4 (2010). <i>Internal practices:</i> Identify improvements in multilateral development banks' (MDBs) lending guidelines, internal policies and practices with a view to overcoming bottlenecks that constrain infrastructure lending, disbursements and the speed of project implementation"</p>	<ul style="list-style-type: none"> Since this 2010 commitment was agreed, there has been a significant body of reform work on MDB internal practices, and these have been captured in update reports from the MDBs. Given the DWG agreed in May 2014 that it would focus attention on project preparation and upstream support for improving the enabling environment for infrastructure, much of the responsibility for taking forward this commitment now sits with the IIWG, through its work on optimising the role of MDBs. In September 2014 the DWG agreed to recommend that this commitment be taken forward by the IIWG. 	<p>Redirected</p> <p>DWG will monitor this commitment and recommend that it be redirected to the IIWG</p>
<p>6 (2010). <i>Improve the domestic infrastructure investment climate:</i> work with LICs, assess and diagnose bottlenecks in LICs that hamper investment and assist LICs in developing action plans in the context of national development goals and strategies to:</p> <p>(a) remove bottlenecks in development, whole of life costing and planning for investments in infrastructure, operations and maintenance of existing ones and rehabilitation of old;</p>	<ul style="list-style-type: none"> Analysis of IO reports completed for the IIWG and the body of work completed for the DWG has shown that the following issues are bottlenecks to increased investment: lack of capacity for upstream activities related to project preparation; lack of projects ready for finance; and particular risks associated with infrastructure investment in LICs. Other issues identified were included in a note to the IIWG with a recommendation that this be integrated into IIWG actions. Countries themselves need to create the domestic infrastructure investment climate. As such, there are limits to what is it possible for the DWG to do in this area. For (a), next steps are to be incorporated into the new 2014 infrastructure 	<p>Complete</p> <ol style="list-style-type: none"> Incorporated into new actions Covered by DRM agenda Taken forward by ESWG

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<p>(b) improve their resource mobilisation and increase fiscal space; and</p> <p>(c) increase energy access, including by supporting more sustainable paths.</p>	<p>actions in the 2014 Brisbane Development Update.</p> <ul style="list-style-type: none"> For (b), this action is addressed directly in the DWG's domestic resource mobilisation work stream. For (c), this action has been taken forward by the Energy Sustainability Working Group, including policy discussion on improving access to reliable and affordable energy, risks and opportunities for the G20. 	
<p>8 (2010). <i>Special measures for regional integration:</i> identify a limited number of regional initiatives with an action plan to reduce bottlenecks and deliver concrete outcomes (note, the 2011 G20 Leaders Communiqué highlighted eleven infrastructure projects and called on MDBs to pursue implementation with countries involved)</p>	<ul style="list-style-type: none"> This action was intended to illustrate the bottlenecks and challenges in relation to exemplary regional projects (HLP Report, 2011). Many of the 11 identified projects have now been significantly progressed by the relevant governments and MDBs. The DWG requests the MDBs to report on lessons related to bottlenecks and challenges in preparing and developing the projects in 2015. 	<p>On track</p> <p>This action is due to be completed in 2015</p>
<p>10 (2010). <i>Transparency and sustainability:</i> work with existing pilots, develop an initiative to improve transparency in procurement, construction and infrastructure funding</p>	<ul style="list-style-type: none"> The Construction Industry Transparency Initiative (CoST) is an important response to this commitment. The World Bank Group (WBG) has also recently announced an initiative to Benchmark Public Procurement. This stems from work in the G20 Anti-Corruption Working Group (ACWG), and assesses the accessibility, accountability and transaction costs in public procurement systems around the world through information tools, comparative models of good practice and ways of measuring progress over time. Given these two important infrastructure transparency initiatives are now available for members to support, the DWG agreed in May 2014 that this commitment was complete. 	<p>Complete</p> 

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<p>11 (2010). <i>Transparency and sustainability:</i> assess how best to integrate environmental safeguards in an effective cost-efficient manner</p>	<ul style="list-style-type: none"> • In September 2014, the DWG welcomed the report from the Multilateral Financial Institutions Working Group on the Environment (MFIWGE) and the Good Practice Note on the Efficient and Cost Effective Integration of Environmental and Social Safeguards. • Noting the update from the MFIWGE, the DWG recommends that MDBs who are not yet members of the MFIWGE join the group. The action will be completed with the finalisation of the review and update of the World Bank Group's safeguard policies in 2015. 	<p>On track</p>
FOOD SECURITY AND NUTRITION		
<p>C (2013). <i>Promoting food security, nutrition, economic growth and jobs:</i> By March 2014, review critical opportunities for economic growth and job creation in connection with food security and nutrition focusing on LICs. This review will build on all relevant G20 work to date and incorporate inputs from the Social Protection Interagency Cooperation Board</p>	<ul style="list-style-type: none"> • In September 2014, the DWG welcomed the Food Security Review, prepared by the Food and Agriculture Organization and OECD. In response to the Review, the DWG agreed on a G20 Food Security and Nutrition Framework at its September 2014 meeting, which will be submitted to sherpas for endorsement. • Next steps will be considered under Turkey's G20 presidency in 2015. 	<p>Complete</p> 
<p>24 (2010). Ask the WBG to work with other relevant IOs to develop measures to improve information on national and regional food stocks and food production projections, provide nutrition intervention for the most vulnerable, and ensure access to humanitarian supplies</p>	<ul style="list-style-type: none"> • The Agricultural Market Information System (AMIS) and its Rapid Response Forum are now well established and engaged in proactive work to help improve market transparency in key commodity markets and open discussions about responses to price volatility. G20 leaders have agreed not to impose taxes on World Food Programme (WFP) humanitarian food supplies. The Regional Agency for Agriculture and Food has been established by the Economic Community of West African States (ECOWAS), with headquarters in Lomé, Togo, to manage the targeted regional food emergency humanitarian reserves system. • Implementation will continue, led by AMIS Chair and member countries, WFP and ECOWAS. • The G20 Food Security and Nutrition Framework will guide new actions, commencing in 2015. 	<p>Complete ongoing monitoring</p> 

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<p>25 (2010). Promote increased procurement from smallholder producers and strengthen their access to markets in line with domestic and regional strategies</p>	<ul style="list-style-type: none"> • In response to discussions at the May 2014 DWG meeting, smallholder issues have been incorporated as a cross-cutting theme in the Food Security Review and G20 Food Security and Nutrition Framework. • Actions in support of smallholders will be determined and monitored in the context of the three priority objectives of the G20 Food Security and Nutrition Framework. 	<p>On track <i>(next steps to be determined in 2015, guided by the G20 Food Security and Nutrition Framework)</i></p>
<p>26 (2010). Encourage all countries and companies to uphold the Principles of Responsibility Agricultural Investment. Request relevant IOs to develop options for promoting responsible investment in agriculture</p>	<ul style="list-style-type: none"> • Increasing responsible investment in regional and global food value chains is one of three priorities identified in the G20 Food Security Review. Principles for responsible investment in agriculture and food systems will be discussed (with a proposal for adoption) at the Committee on World Food Security's (CFS) 2014 meeting, following adoption of the principles at the CFS, the focus of this G20 action will switch to implementation issues. • The G20 Food Security and Nutrition Framework will guide new actions, commencing in 2015. 	<p>Complete ongoing monitoring</p> 
<p>28 (2010). Pledge to mitigate adverse effects of excessive price volatility on the most vulnerable through the development of appropriate risk-management instruments</p>	<ul style="list-style-type: none"> • The Platform for Agricultural Risk Management (PARM) has been established and was officially launched in December 2013 in Rome. It is anchored in the New Partnership for African Development (NEPAD) Comprehensive African Agriculture Development (CAADP) process, with its secretariat hosted by the International Fund for Agricultural Development (IFAD). In the next few years, IFAD will continue to host the Secretariat and work in close partnership with NEPAD, PARM donors, and a range of partners, and pursue dialogue and knowledge sharing opportunities with the G20 and beyond. • Market-based farm risk management tools and access to financial services have been taken up in the G20 Food Security Review as elements of the Review's priority objective to increase investment in food systems, and will be pursued in future DWG/Global Partnership for Financial Inclusion (GPI) collaboration. • The G20 Food Security and Nutrition Framework will guide new actions, commencing in 2015. 	<p>Complete ongoing monitoring</p> 

DEVELOPMENT COMMITMENT	PROGRESS AND NEXT STEPS	STATUS
<p>29 (2010). Confirm commitment to scaling-up nutrition through a combination of direct nutrition interventions and the incorporation of nutrition into all relevant policies</p>	<ul style="list-style-type: none"> • Nutrition is integral to all three priority objectives of the G20 Food Security and Nutrition Framework. • There is scope for future actions under the Framework to include further support to the Scaling Up Nutrition (SUN) movement alongside other nutrition-related initiatives. • DWG will further provide expert support to the initiative on expanding the Secure Nutrition Knowledge Platform to support a broad approach in ensuring food security and nutrition, especially among vulnerable populations, and integrating nutrition-sensitive social protection policies and programs into social safety nets. The G20 Food Security and Nutrition Framework will guide new actions, commencing in 2015. 	<p>On track</p>
HUMAN RESOURCE DEVELOPMENT		
<p>D (2013). <i>Enhancing national capacities on skills to meet labour market needs:</i> Work with relevant IOs to assist interested developing countries assess skills development needs and build national capacity on quality training for all stakeholders</p>	<ul style="list-style-type: none"> • The International Labour Organization (ILO) and OECD have developed a survey to learn what methods countries use to anticipate skills needs. The findings will inform the development of new tools and the survey results expected in early 2015. The Korea-ILO project on National Capacity for Skills for Employment and Productivity in LICs was agreed with the Ministry of Foreign Affairs in mid-2014. • The ILO and Skolkovo (Moscow School of Management) piloted a new forecasting tool to anticipate skills needs for technological sectors and the distance training models for technical and vocational education and training (TVET) managers. The forecasting tool was piloted in two sectors in Armenia. A second pilot will commence in Vietnam in September 2014. 	<p>On track <i>(pilots will continue in 2015)</i></p>
<p>E (2013). <i>Developing regional and international cooperation for training:</i> Explore ways to develop south-south and triangular cooperation programs involving G20 members, focused on provision of training and knowledge-sharing to developing</p>	<ul style="list-style-type: none"> • UNESCO and the ILO are working to promote South-South knowledge sharing, and building case studies on inter-ministerial cooperation and institutional frameworks in developing countries. Work continues on the development of a new distance learning tool for TVET managers. • Regional and global knowledge-sharing workshops and promotion of the Global Knowledge Sharing Platform (KSP) are being accelerated through 	<p>On track <i>(for completion by 2015)</i></p>

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country nationals	partnerships with G20 countries, in particular Russia and Korea. Case studies will continue throughout 2014 and a joint UNESCO-ILO report will be made available on the Global KSP, the agencies' own websites, and used in respective training courses for policy makers.	
30 (2010). <i>Create internationally comparable skills indicators:</i> Assist LICs to better match training to employers' needs and future labour market opportunities in developing countries	<ul style="list-style-type: none"> • A report on internationally comparable skills indicators will be completed by December 2014 by the OECD, with inputs from the ILO, UNESCO and the World Bank. A first version of the database on skills indicators will be made available in early 2015. • The DWG and G20 Taskforce on Employment are working closely with IOs to ensure coherence on skills-related deliverables. 	<p style="text-align: center;">On track <i>(for completion by 2015)</i></p>
32 (2010). <i>Knowledge sharing platform:</i> Skills for employment	<ul style="list-style-type: none"> • The Global KSP was launched in three languages in 2013. • The DWG agreed in May 2014 that this action will be complete, with the final report to be presented during the Turkish presidency. 	<p style="text-align: center;">On track <i>(for completion in 2015)</i></p>
FINANCIAL INCLUSION AND REMITTANCES		
36 (2010). Implement the G20 Financial Inclusion Action Plan (FIAP)	<ul style="list-style-type: none"> • In September 2014 the DWG agreed that this commitment (and commitment 37) was complete with the commencement of the 2014 FIAP. 	<p style="text-align: center;">Complete</p> 
37 (2010). Commit to pursuing efforts on the 2012 GPFi report's recommendations (2011 Leaders Declaration)	<ul style="list-style-type: none"> • In December 2013 the DWG agreed that this commitment would be incorporated into commitment 36. • In September 2014, the DWG agreed that this commitment was complete with the commencement of the 2014 FIAP. 	<p style="text-align: center;">Complete</p> 

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38 (2010). Deliver further tools to promote financial education (2012 Leaders Declaration)	<ul style="list-style-type: none"> In December 2013 the DWG agreed that this commitment had been completed with delivery of relevant reports in 2013. 	<p>Complete</p> 
39 (2010). Identify barriers to access for women and youth (2012 Leaders Declaration)	<ul style="list-style-type: none"> In December 2013 the DWG agreed that this commitment had been completed with delivery of relevant reports in 2013. 	<p>Complete</p> 
40 (2010). Launch the SME Finance Compact (2012 Leaders Declaration)	<ul style="list-style-type: none"> In December 2013 the DWG agreed that this commitment had been completed. 	<p>Complete</p> 
41 (2010). Implement the G20 Financial Inclusion Peer Learning Program (2012 Leaders Declaration)	<ul style="list-style-type: none"> In December 2013 the DWG agreed that this commitment had been completed with delivery of relevant reports in 2013. 	<p>Complete</p> 
58 (2010) Work to reduce the average cost of transferring remittances from ten per cent to five per cent by 2014	<ul style="list-style-type: none"> At the May 2014 DWG meeting, members considered a number of options to address the five per cent remittance target. These options were provided to sherpas for consideration at their June 2014 meeting. Sherpas requested that the DWG develop a G20 Remittances Plan to address the remittance target. The G20 Remittance Plan will be submitted for Sherpa endorsement. It contains a long term approach to remittance flows that re-commits the G20 to work to reduce the global average cost of transferring remittances to five per cent, and includes a collective commitment to country-led 	<p>Redirected</p> <p>The G20's recommitment to work to reduce the cost of remittances to five per cent has been incorporated into a new financial inclusion and</p>

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	actions on remittances. It focuses on the value of using remittance flows to drive financial inclusion and development, and includes a summary of member commitments in support of the Call to Action on remittances (new financial inclusion and remittances action in the 2014 Brisbane Development Update).	remittances action 1
<p>F (2013). <i>Facilitate provision and update of financial services:</i> In coordination with the GPFI, explore in 2014 options to strengthen financial inclusion work in developing countries and targeted actions to: harness emerging mechanisms such as electronic payments and mobile technology to improve access; and increase uptake by increasing incentives, financial literacy, education and consumer protection for the poor, particularly vulnerable groups</p>	<ul style="list-style-type: none"> • In December 2013, the DWG agreed that the technical work on remittances would be taken forward by the GPFI. In 2014, the GPFI updated and endorsed the Financial Inclusion Action Plan (FIAP), which provides a framework for the GPFI to progress the G20's work on financial inclusion and remittances over the next five years. The updated FIAP incorporates G20 commitments from 2013, including actions to reduce remittance costs and harness emerging technology to improve financial access. • Consistent with past practice, the G20's financial inclusion program will be implemented by the GPFI as outlined in the 2014 FIAP. 	<p>Complete</p> 
<p>G (2013). <i>Accelerate innovative approaches to reduce remittance costs:</i> In 2014, consider results-based mechanisms to reduce the cost of transferring remittances to developing countries</p>	<ul style="list-style-type: none"> • In 2014, the GPFI established the Markets and Payment Systems subgroup to lead the GPFI's efforts on remittances. The DWG will consider the 2014 FIAP and identify areas where the DWG can support the GPFI. • The GPFI will lead the G20's collective efforts on remittances to identify causes and solutions, as appropriate, to the money transfer operator bank account closure issue, and leverage technology and innovative business models to continue developing payment systems. 	<p>On track <i>(next steps to be determined in 2015, guided by the 2014 FIAP)</i></p>
TRADE		
<p>42 (2010). Progress towards duty-free and quota-free market access for least developed country products in line with Hong Kong commitment</p>	<ul style="list-style-type: none"> • In December 2013, the DWG agreed that this commitment was complete and no further action was required from the G20 because a comparable commitment is being monitored through the World Trade Organization (WTO). 	<p>Complete</p> 

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<p>43 (2010). Maintain beyond 2011 aid for trade levels that reflect the average of the last three years (2006–2008)</p>	<ul style="list-style-type: none"> • In December 2013, the DWG agreed to recommend to sherpas that IOs report progress on this commitment directly to sherpas and, subject to their agreement, mark this commitment as complete. • The DWG requests the OECD and WTO to provide a brief (one-to-two page) report to the DWG in early 2015, which the DWG will forward to sherpas and recommend that they receive future reports directly. 	<p>Complete ongoing monitoring</p> 
PRIVATE INVESTMENT AND JOB CREATION		
<p>50 (2010). Make recommendations to assist developing countries to attract and negotiate value-adding investment.</p>	<ul style="list-style-type: none"> • In December 2013 the DWG agreed that this commitment was complete. 	<p>Complete</p> 
<p>51 (2010). Establish G20 Challenge on Inclusive Business Innovation.</p>	<ul style="list-style-type: none"> • In December 2013 the DWG agreed that this commitment was complete. 	<p>Complete</p> 
<p>52 (2010). Develop recommendations on how to engage the private sector to find innovative business solutions.</p>	<ul style="list-style-type: none"> • In December 2013 the DWG agreed that this commitment was complete. 	<p>Complete</p> 

DEVELOPMENT COMMITMENT	PROGRESS AND NEXT STEPS	STATUS
GROWTH WITH RESILIENCE – SOCIAL PROTECTION		
<p>55 (2010). Support the implementation of nationally-designed social protection floors in developing countries, especially LICs</p>	<ul style="list-style-type: none"> • IOs have been asked to report every two years on this commitment. 	<p style="text-align: center;">Complete ongoing monitoring</p> 
<p>56 (2010). Foster international policy coherence to assist LICs in implementing nationally-determined social protection floors, with IOs to develop policy options</p>	<ul style="list-style-type: none"> • IOs have been asked to report every two years on this commitment. 	<p style="text-align: center;">Complete ongoing monitoring</p> 
DOMESTIC RESOURCE MOBILISATION		
<p>H (2013) <i>Identify obstacles to information exchange and strengthen capacity:</i> Work with the Global Forum on Transparency and Exchange of Information for Tax Purposes to identify and address the obstacles to automatic exchange of information (AEOI) for developing countries, and reinforce support to developing country revenue authorities both through bilateral programmes and multilateral programmes such as Tax Inspectors Without Borders</p>	<ul style="list-style-type: none"> • In 2014 the Global Forum delivered a roadmap on how developing countries can overcome obstacles to AEOI. • In September 2014 the DWG welcomed the roadmap and agreed to take concrete, practical steps to ensure developing economies can participate in, and benefit from, AEOI, through requesting that the Global Forum work with the DWG, international and regional organisations to implement a pilot of the AEOI roadmap and present to the DWG in 2015 and beyond on the progress of the pilot. • These next steps are reflected in new DRM actions in the 2014 Brisbane Development Update. 	<p style="text-align: center;">Complete</p> 

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<p>I (2013). <i>Address base erosion and profit shifting (BEPS) in LICs:</i> Review relevant work on BEPS during 2014 in order to identify issues relevant to LICs and consider actions to address them</p>	<ul style="list-style-type: none"> • In 2014, the OECD has delivered a report on the impact of BEPS in LICs and other low capacity countries, recognising the need for increased consideration of tailored approaches and better engagement. In May 2014, the DWG agreed to consider work on issues related to the BEPS Action Plan that are important for developing countries, (i.e. tax incentives and access to quality transfer pricing comparability data). This work will be taken forward in 2015. • The DWG requests the OECD to propose stronger engagement mechanisms for developing countries on BEPS issues. • These next steps are reflected in new DRM actions in the 2014 Brisbane Development Update. 	<p>Complete</p> 
<p>J (2013). Encourage more developing countries join the Global Forum. Request the Global Forum to remain engaged with developing countries to prepare for their peer reviews and provide them with tailored technical assistance.=</p>	<ul style="list-style-type: none"> • In 2014, the OECD, Global Forum secretariat, other international and regional organisations, and individual G20 members held formal and informal consultations with developing countries. The purpose of these consultations was to engage developing countries on the G20 tax agenda, including to promote Global Forum membership and the Multilateral Convention on Mutual Administrative Assistance. 	<p>Complete</p> 
<p>K (2013). Continue to promote the Multilateral Convention on Mutual Administrative Assistance among developing countries.</p>	<ul style="list-style-type: none"> • The DWG requests the OECD and Global Forum to build on their efforts to date by strengthening their engagement with regional tax administration forums as an important channel through which to increase understanding of international tax reforms and ensure that developing countries' views are taken into account in both the design and implementation of those reforms. 	<p>Complete</p> 
<p>61 (2010). Survey and disseminate all G20 members' and IOs' actions on supporting developing country tax systems</p>	<ul style="list-style-type: none"> • In December 2013, the DWG agreed this commitment would be incorporated into 2013 action H (above), which is now complete. 	<p>Complete</p> 

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<p>62 (2010). Set up objective measures to track progress in the capacity improvement of LICs' tax administration systems</p>	<ul style="list-style-type: none"> • The International Monetary Fund (IMF) has led work to develop the Tax Administration Diagnostic Assessment Tool (TADAT). Although the Seoul Multi-Year Action Plan set a June 2011 timeframe for this commitment, the TADAT pilot phase has been extended into 2015. TADAT was launched in February 2014. • In September 2014, the DWG welcomed the continued development of TADAT. IMF will update the DWG in 2015 on progress of TADAT at the end of pilot phase, including suggestions on future DWG support. 	<p>Complete</p> 
<p>63 (2010). Identify ways to help developing countries tax multinational enterprises through effective transfer pricing</p>	<ul style="list-style-type: none"> • In December 2013, the DWG agreed this commitment would be incorporated into 2013 action H (above), which is now complete. 	<p>Complete</p> 
<p>64 (2010). Support work to prevent erosion of domestic tax revenues by asking the Global Forum to enhance its work to counter the erosion of developing countries' tax bases and, in particular, to highlight in its report the relationship between the work on non-cooperative jurisdictions and development</p>	<ul style="list-style-type: none"> • In December 2013, the DWG agreed this commitment would be incorporated into 2013 actions H and J(above), which are now complete 	<p>Complete</p> 
KNOWLEDGE SHARING		
<p>65 (2010). Request the Task Team on South-South Cooperation and the UN Development Programme to recommend how the knowledge sharing activity, including north-south, south-south, and triangular cooperation, can be scaled-up. These recommendations should include measures to broaden knowledge sources, improve</p>	<ul style="list-style-type: none"> • The DWG agreed in December 2013 that this commitment was complete because any future monitoring of effectiveness could be incorporated into commitments for the areas to which specific knowledge sharing initiatives relate (e.g. food security or human resource development). 	<p>Complete</p> 

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brokering functions, strengthen the dissemination of best practices and expand funding options		
INCLUSIVE GREEN GROWTH		
66 (2012). Welcome the delivery of a non-prescriptive, voluntary policy toolkit of policy options for inclusive green growth and encourage efforts to promote its implementation	<ul style="list-style-type: none"> In December 2013, the DWG agreed that this commitment was complete, but there is a requirement for ongoing monitoring to track effectiveness. 	<p>Complete ongoing monitoring</p> 
67 (2012). Encourage further exploration of effective mechanisms to mobilise public and private funds for inclusive green growth investments in developing countries, including through the public-private Dialogue Platform on Inclusive Green Investments	<ul style="list-style-type: none"> Implementation will continue in 2015. 	<p>On-track <i>(for completion in 2015)</i></p>