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Promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development

Operationalizing the right to development in international development cooperation

Thematic study by the Expert Mechanism on the Right to Development

Summary

In the present thematic study, submitted to the Human Rights Council pursuant to its resolution 45/6, read in conjunction with A/HRC/45/29, recommendation 2, the Expert Mechanism on the Right to Development explores how the normative framework of the right to development can be operationalized in the different forms of development cooperation practices to ensure their effectiveness. The Expert Mechanism identifies challenges and best practices across North-South, South-South and triangular cooperation, and discusses principles for enhancing their effectiveness by mainstreaming the right to development.

I. Introduction

1. In the present thematic study, submitted to the Human Rights Council pursuant to its resolution 45/6, the Expert Mechanism on the Right to Development examines how the normative framework of the right to development can be operationalized in North-South, South-South and triangular cooperation to ensure its effectiveness. International development cooperation is crucial for realizing human rights and sustainable development. Under international law, including human rights instruments, international cooperation is recognized as a State obligation. The 2030 Agenda for Sustainable Development identifies many ways in which development cooperation between States can help to achieve the Sustainable Development Goals, as reflected in the 62 “means of implementation” targets under Goal 17 and the alphabetical targets under the preceding 16 Goals. Since 2015, global development cooperation has gravitated around the 2030 Agenda.

2. It is recognized in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development – which is integral to the 2030 Agenda – that its full implementation is critical for realizing the Sustainable Development Goals. Financing for development is a multidimensional imperative for achieving sustainable development and includes international cooperation to strengthen domestic resource mobilization in developing countries, full implementation of official development assistance (ODA) commitments by developed countries, assistance to developing countries to attain long-term debt sustainability and the adoption and implementation of investment promotion regimes for least developed countries.[1] It also includes cooperation to mobilize financial resources for developing countries that are additional to ODA, such as climate-change financing,[2] or aid for trade.[3]

3. Financing for development is not the only form of cooperation recognized as a means of implementation. Others, such as cooperation for access to science, technology and innovation, knowledge-sharing, capacity-building to support national plans to implement the Sustainable Development Goals, cooperation in trade to enhance exports from developing and least developed countries and to correct and eliminate trade distortions, support for enhancing capacities for data gathering and monitoring, and encouraging and promoting effective public, public-private and civil society partnerships, are also recognized.[4] In addition, the Agenda emphasizes cooperation to enhance policy and institutional coherence for ensuring macroeconomic stability and sustainable development, and respect for each country’s policy space and leadership to establish and implement policies for poverty eradication and sustainable development.[5] Many of the alphabetical targets under the first 16 Goals articulate specific forms of development cooperation for realizing each Goal, such as target 3.b on supporting the research and development of and access to vaccines and medicines in developing countries and target 10.c on reducing the transaction costs of migrant remittances.

4. Development cooperation is not limited to assisting countries to foster an enabling national environment to achieve sustainable development; it also includes ensuring an enabling international environment. At a minimum, this requires eliminating obstacles to development emanating from international law, policy or practice, or from practices within bilateral development cooperation.

5. As, however, has been noted by the Expert Mechanism, even prior to the coronavirus disease (COVID-19) pandemic, most means of implementation targets related to development cooperation had been grossly underrealized. This meant that progress on many Sustainable Development Goals had, in fact, decelerated.[6] The pandemic accelerated climate change, and ongoing conflicts have further fast-tracked this downward spiral. As of 2024, progress towards achieving around half of the 140 Sustainable Development Goal targets deviates

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[1] Targets 17.1–17.5 of the Sustainable Development Goals.
[2] Target 13.a of the Sustainable Development Goals.
[3] Target 8.a of the Sustainable Development Goals.
[4] Targets 17.6–17.12 and 17.16–17.19 of the Sustainable Development Goals.
[5] Targets 17.13–17.15 of the Sustainable Development Goals.
[6] A/HRC/48/63, para. 7.

from the required path.[7] Alarmingly, 18 per cent indicate stagnation and 17 per cent regression below the 2015 baseline levels.[8] Decades of progress on poverty and hunger have stalled and, in some cases, reversed. Of the 62 means of implementation targets, progress towards achieving 49 is not on track, with progress on 10 regressing and on 3 stagnating.[9] The current financing gap for achieving the Sustainable Development Goals for developing countries stands at $4 trillion annually.[10] Global foreign direct investment flows in 2023 amounted to $1.33 trillion, representing a decrease of 2 per cent from 2022. Between 2022 and 2023, such flows to developing countries fell by 7 per cent, to $867 billion, and declined or stagnated in most regions. As of 2024, about 60 per cent of low-income countries are experiencing debt distress or are at high risk.[11] In this challenging landscape, strengthened global partnerships and enhanced cooperation are urgently needed.

6. The importance of effective international development cooperation cannot be underscored enough. As emphasized by the Secretary-General and the United Nations High Commissioner for Human Rights, in an interconnected world, no community or country can resolve its challenges alone, with actors in a global community sharing responsibilities.[12] The Human Rights Council has stressed the importance of international cooperation in realizing sustainable development and human rights, including the right to development.[13] It therefore becomes important to examine not only the adequacy of development cooperation but also its quality. Not only is existing development cooperation inadequate; scholars have long contended that, sometimes, it can also be ineffective, or even counterproductive,[14] inter alia, when bilateral cooperation is tied to secure the interests of the cooperation provider rather than the recipient, conditionalities of international financial institutions are averse to the borrower's national development priorities, or trade and investment agreements limit the governance space of States.

7. Effective development cooperation can enhance all human rights, including the right to development. However, the contribution of the normative framework of the right to development to the effectiveness of development cooperation is underexamined and underutilized. Mainstreaming this right can help to eliminate and mitigate the adverse impacts of cooperation practices and secure effectiveness. The present study is focused on that aspect. The Expert Mechanism contends that development cooperation can be effective only when development is systematically operationalized as a human right and States engage in international cooperation as an obligation aimed at realizing that right. This requires a paradigm shift from the business-as-usual approach to development cooperation as charity to an approach to development cooperation as duty.

8. The Expert Mechanism acknowledges that multiple forms of development cooperation are undertaken by States, including through North-South, South-South and triangular cooperation. In addition to bilateral or triangular cooperation, States also engage through regional and multilateral alliances such as development banks, financial institutions or trade organizations. The present study is focused on the cross-cutting normative principles of the right to development that can be mainstreamed specifically across cooperation practices of a bilateral or triangular nature, although lessons apply to all other practices. The Expert Mechanism has benefited from responses to questionnaires, consultations with numerous stakeholders, including development agencies, the secretariats of the

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7 Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024: Financing for Development at a Crossroads* (United Nations publication, 2024), p. 2.

8 United Nations, *The Sustainable Development Goals Report 2024* (United Nations publication, 2024), p. 4.

9 Ibid., pp. 44 and 45.

10 Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 22.

11 United Nations, *The Sustainable Development Goals Report 2024*, p. 42.

12 A/75/982, para. 8; and A/HRC/56/40, para. 3.

13 Human Rights Council resolutions 53/28 and 54/18.

14 See Dambisa Moyo, *Dead Aid: Why Aid Is Not Working and How There Is a Better Way for Africa* (New York, Farrar, Straus and Giroux, 2009); and William Easterly, *The White Man's Burden: Why the West's Efforts to Aid the Rest Have Done So Much Ill and So Little Good* (New York, Penguin Books, 2007).

United Nations Conference on Trade and Development, the Organisation for Economic Co-operation and Development, the United Nations Office for South-South Cooperation, the Global Partnership for Effective Development Cooperation, the Total Official Support for Sustainable Development, and the South Centre, and discussions during three panels held at its sessions.

II. Normative status of international cooperation

9. In its first study, the Expert Mechanism elaborated on the well-settled norm that international cooperation for development is an obligation on States.[15] The Human Rights Council Advisory Committee,[16] and the previous Special Rapporteur on the right to development,[17] have likewise discussed in depth the normative status of the duty to cooperate. Accordingly, the present study does not reiterate the same analysis.

10. The principal instruments that recognize this obligation include the Charter of the United Nations,[18] the Universal Declaration of Human Rights,[19] the Vienna Declaration and Programme of Action,[20] the International Covenant on Economic, Social and Cultural Rights,[21] the Convention on the Rights of the Child,[22] the Convention on the Rights of Persons with Disabilities,[23] and the Declaration on the Right to Development.[24] The Committee on Economic, Social and Cultural Rights,[25] and the Committee on the Rights of the Child,[26] have also reinforced that international cooperation for development is an obligation on all States. The Declaration on Principles of International Law concerning Friendly Relations and Cooperation among States in accordance with the Charter of the United Nations, adopted by the General Assembly by consensus in 1970, emphasizes the various dimensions of the duty of States to cooperate, especially on development. The Declaration reflects customary international law.[27]

11. As shown by the draft international covenant on the right to development, the duty to cooperate is an indispensable element of the normative framework of the right to development.[28]

III. Breach of the duty to cooperate

12. During consultations, the Expert Mechanism noted that there was a lack of clarity among some stakeholders as to the nature, content and scope of the duty to cooperate, including within the context of the right to development. Once it is clear that international cooperation is a legal obligation on States, it follows that failure to abide by it constitutes an internationally wrongful act. Given that the duty to cooperate is integral to the normative framework of the right to development, a breach of the former will generally result in a violation of the latter. Similarly, when the right to development of individuals and peoples in a State is violated by the conduct (act or omission) of another State or States, it may be inferred that there has been a breach of the duty to cooperate.

[15] See A/HRC/48/63.
[16] See A/HRC/19/74 and A/HRC/26/41.
[17] See A/73/271 and A/75/167.
[18] Arts. 1 (3), 55 and 56, read in conjunction with arts. 2 and 103.
[19] Arts. 22 and 28.
[20] Part I, para. 4; and part II, para. 74.
[21] Arts. 2 (1), 11 (1) and (2) and 15 (4)
[22] Preamble and arts. 4, 17 (b), 22 (2), 23 (4), 24 (4), 28 (3) and 45.
[23] Preamble and art. 32.
[24] Arts. 3 (1) and (3), 4, 6 and 10.
[25] Committee on Economic, Social and Cultural Rights, general comment No. 3 (1990), para. 14.
[26] Committee on the Rights of the Child, general comment No. 5 (2003), paras. 7 and 60.
[27] *Accordance with International Law of the Unilateral Declaration of Independence in Respect of Kosovo, Advisory Opinion, I.C.J. Reports 2010*, p. 403, at para. 80.
[28] A/HRC/54/50, in particular art. 13.

13. This duty must be understood in the context of the three levels of obligations on States entailed by the right to development:[29]

(a) States acting individually as they formulate national development policies and programmes affecting persons within their jurisdiction;

(b) States acting individually as they adopt and implement policies that affect persons not strictly within their jurisdiction;

(c) States acting collectively in global and regional partnerships.

14. The Expert Mechanism acknowledges that precisely determining a breach of the obligation to cooperate and, therefore, a violation of the right to development, requires a case-by-case analysis. Nevertheless, it is possible to extrapolate the normative principles of the right to development in the context of development cooperation for the purpose of such an analysis.

A. Development as a human right

15. Development is an inalienable right of all individuals and peoples and not a privilege. Rights holders are guaranteed three entitlements, namely, to participate in, contribute to and enjoy economic, social, cultural and political development.[30] A violation of any of these entitlements from development cooperation practices can result in a violation of the right to development. The right of all individuals and peoples to participate in their own development can be violated if development cooperation projects or programmes do not ensure their active, free and meaningful participation through free, prior and informed consultation (and consent in case of Indigenous Peoples) from the very outset. Their right to contribute to their own development can be violated when cooperation projects deny or underutilize local employment, or when local companies, even where available and capable, are excluded. The right to enjoy development can be violated if there are negative impacts on human rights or the environment, or if specific individuals and peoples are denied the benefits due to discrimination. This element is highlighted by the focus in the Declaration on the Right to Development on “fair distribution of benefits” resulting from the development process.[31] Human beings, individually and collectively (as peoples), are central to developmental objectives, including cooperation.

B. Rights holders determine the development priorities

16. Since human beings and peoples are the rights holders, they self-determine their development priorities.[32] The role of the recipient States in development cooperation is to guarantee that their national development plans and requests for cooperation are based on the development priorities of the rights holders. In doing so, States must prioritize the realization of the rights of groups in marginalized and vulnerable situations, including women, persons with disabilities, children, Indigenous Peoples, and peasants and others working in rural areas. Cooperation practices that do not ensure alignment with national development priorities based on the participation and contribution of the rights holders will violate the right to development. This will inevitably be the case when cooperation providers, and not the recipients, determine the sectors to which cooperation is provided.

C. Attention to both the processes and outcomes of development

17. The realization of the right to development requires focusing not only on the outcomes sought through development cooperation, but also on the processes by which those outcomes are achieved. Accordingly, the promotion of, respect for and enjoyment of certain human

[29] See A/HRC/15/WG.2/TF/2/Add.2 and A/HRC/15/WG.2/TF/2/Add.2/Corr.1.
[30] Declaration on the Right to Development, art. 1 (1).
[31] Ibid., preamble.
[32] Ibid., art. 1 (2).

rights cannot justify the denial of other human rights. This is a valuable framework for development cooperation, since it helps to ensure compliance with all human rights from planning to evaluation. While cooperation should be aimed at enhancing rights such as health, education, food, and freedom of movement, such endeavours cannot undermine the right to development. This is imperative for both cooperation providers and recipients. As noted below, cooperation practices can undermine this principle when the focus is on compliance by recipients only and not also on compliance by providers.

D. Duty of cooperation-receiving States

18. Receiving States have a duty to respect, protect and fulfil the right to development within their jurisdictions. This requires formulating national development policies that enable the realization of the right, eliminate existing obstacles to development and ensure that no new obstacles are created.[33] In development cooperation, this requires that:

(a) Receiving States identify development priorities and set national sustainable development targets based on rights holders' participation and contribution. Development cooperation must be aligned with these priorities and support national targets;

(b) Receiving States identify obstacles to meeting their development priorities and targets. Development cooperation should address the elimination of such obstacles;

(c) When unable to realize targets due to technological, financial or capacity deficits, or international obstacles, receiving States discharge their duty to seek international cooperation based on a clear national policy framework for development cooperation. They may reject cooperation that undermines priorities, but they must justify such rejection,[34] and ensure that assistance supports the right to development.

E. Negative dimension of the duty to cooperate

19. The negative dimension of the duty to cooperate requires States to refrain from national measures that obstruct others' right to development, including uncooperative practices. Unilateral coercive measures violating international law harm the right to development by preventing targeted peoples in other countries from freely determining their priorities and participating in their development, exacerbating inequalities and marginalizing vulnerable groups. Other national measures, such as vaccine nationalism, illegal export subsidies and transboundary environmental damage, also violate the duty to cooperate and have a negative impact on the right to development. States must consider requests from others to eliminate such obstacles in good faith, respecting the extraterritorial obligation to uphold the right to development.

F. Positive dimension of the duty to cooperate

20. The positive dimension of the duty to cooperate requires States able to assist, upon request, to consider it in good faith and respond, consistent with their extraterritorial obligations to realize the right to development. International law does not mandate specific means of cooperation, but consistent failure to fulfil means of cooperation chosen as a policy can violate this duty. For example, the ODA commitment of 0.7 per cent of gross national income (GNI) by many developed countries is not legally binding per se, and occasional failure is not wrongful. However, repeated failures may cumulatively indicate a breach of the individual and collective duty to cooperate.

[33] A/HRC/48/63, para. 12.
[34] Ibid., para. 35.

G. Duty of cooperation-providing States

21. When States engage in cooperation, providing States must not adopt policies that undermine the right to development of persons outside their jurisdictions, including in receiving States. Cooperation must be seen through the lens of the duty to cooperate and not as charity from donor to recipient. This means that:

(a) Cooperation providers must not impose their development priorities or dictate aid sectors, as this misaligns funding with recipient country priorities and undermines recipient ownership;

(b) Providers must refrain from conduct that impairs the receiving State's ability to comply with its right to development obligations. This requires providers not to misalign funding with recipient country priorities, undermine recipient country ownership over development projects or programmes, adopt debt-enhancing or predatory conditionalities, or tie aid to the award of contracts to donor country companies;[35]

(c) Cooperation providers are obliged to refrain from conduct that aids, assists, directs, controls or coerces the receiving State, with knowledge of the circumstances of the act, to breach that State's obligations regarding the right to development. Thus, providers may not condition assistance on unrelated investment, trade or military demands.

H. Duty to conduct human rights impact assessments

22. Impact assessments are the only way to ensure that the rights to actively, freely and meaningfully participate in, contribute to and enjoy development on a non-discriminatory basis are not denied through cooperation. Since development as a right must be consistent with all other human rights, assessment of the actual and potential impacts on all human rights is indispensable.[36] Partnering States must, individually and jointly, conduct prior and ongoing assessments of the actual and potential risks and impacts of their cooperation, including conditionalities, for the right to development and other human rights. Where relevant, this includes requiring contractors to conduct impact assessments and due diligence. This not only aids sustainable project or programme delivery but also enables course correction.

I. Data gathering, monitoring and evaluation

23. The right to development requires States to conduct data gathering on and monitoring and evaluation of development cooperation as part of their corresponding obligations, including the duty to cooperate. This framework, using appropriately disaggregated data, is focused on analysing compliance with national development targets, eliminating obstacles and ensuring fair distribution of development benefits through cooperation.

J. Transparency and accountability

24. The duty to cooperate requires mutual accountability of cooperation partners to each other and to the rights holders. This not only entails joint responsibility for ensuring transparency and public availability of information but is also a guarantee of remedies in case of violations of the right.

35 Ibid., para. 41.
36 Ibid., paras. 43–46.

IV. Principles of effectiveness of development cooperation: comparing North-South, South-South and triangular cooperation

25. North-South cooperation is not limited to financing but constitutes its dominant form. Traditionally, it has been practised through ODA to developing and least developed countries by members of the Development Assistance Committee of the Organisation for Economic Co-operation and Development (OECD). An essential element of the definition of ODA adopted by the Development Assistance Committee is that each transaction must be "administered with the promotion of the economic development and welfare of developing countries as its main objective".[37]

26. Development Assistance Committee members have long committed themselves to the target of devoting 0.7 per cent of their gross national income (GNI) to ODA to developing countries and 0.15 to 0.20 per cent to least developed countries. This commitment, reaffirmed in the Addis Ababa Action Agenda and reiterated in the 2030 Agenda, constitutes a key means of its implementation. It is specifically noted in the Addis Ababa Action Agenda that "international public finance plays an important role in complementing the efforts of countries to mobilize public resources domestically, especially in the poorest and most vulnerable countries with limited domestic resources".[38] In addition, concern is expressed in the Addis Ababa Action Agenda that many donor countries are falling short of their ODA commitments, and it is reiterated that "the fulfilment of all ODA commitments remains crucial".[39]

27. Beyond inadequate ODA volumes, concerns about its effectiveness persist. ODA is criticized for perpetuating aid dependency, lacking country ownership, misaligning funding with recipient priorities, imposing conditionalities, and lacking transparency and accountability. Many stakeholders consulted for the present study noted that donor priorities often dictate aid allocation, undermining the goal of the recipient's economic development and welfare.

28. Several initiatives focused on the effectiveness of development cooperation have emerged since 2003. A principal instrument is the Paris Declaration on Aid Effectiveness of 2005, which was endorsed by over 100 countries and international organizations and was considered a defining moment in development cooperation.[40] The principles recognized thereunder are:

(a) Ownership: partner countries (recipients) exercise effective leadership over their development policies and strategies and coordinate development actions;

(b) Alignment: donors base their overall support on partner countries' national development strategies, institutions and procedures;

(c) Harmonization: donors' actions are more harmonized, transparent and collectively effective;

(d) Managing for results: managing resources and improving decision-making for results;

(e) Mutual accountability: donors and partners are accountable for development results.

[37] See https://www.oecd.org/en/topics/sub-issues/oda-eligibility-and-conditions/official-development-assistance--definition-and-coverage.html.

[38] Para. 50.

[39] Para. 51.

[40] See https://www.oecd.org/en/publications/paris-declaration-on-aid-effectiveness_9789264098084-en.html.

29. However, gaps between these principles and their operationalization on the ground were identified.[41] In response, the Busan principles were endorsed as part of the Busan Partnership for Effective Development Cooperation agreed upon at the Fourth High-Level Forum on Aid Effectiveness, held in Busan, Republic of Korea, in 2011. These principles were further crystalized through the Nairobi outcome document of the High-level Meeting of the Global Partnership for Effective Development Cooperation, held in Nairobi in 2016, and reaffirmed at the Effective Development Cooperation Summit, held in Geneva in 2022.[42] The Global Partnership for Effective Development Cooperation represents the agreement among more than 161 countries, including all members of the OECD Development Assistance Committee, and 56 organizations on four key effectiveness principles:

(a) Country ownership: countries set their own national development priorities, and development partners align their support accordingly while using country systems;

(b) Focus on results: development cooperation seeks to achieve measurable results by using country-led results frameworks and monitoring and evaluation systems;

(c) Inclusive partnerships: development partnerships are inclusive, recognizing the different and complementary roles of all actors;

(d) Transparency and mutual accountability: countries and their development partners are accountable to each other and to their respective constituents. They are jointly responsible for ensuring that development cooperation information is publicly available.[43]

30. The 2030 Agenda forms the basis for monitoring cooperation under the Global Partnership for Effective Development Cooperation. The Global Partnership is supported by a joint team from OECD and the United Nations Development Programme.

31. The interaction between the principles contained in the Paris Declaration on Aid Effectiveness and those contained in the Busan Partnership for Effective Development Cooperation is unclear. In 2012, the OECD Working Party on Aid Effectiveness, which has since concluded its work, handed monitoring responsibility to the Global Partnership for Effective Development Cooperation. Although non-binding, the Paris principles remain the main legal instrument on development effectiveness within OECD and form part of the assessment criteria for countries seeking accession to OECD. Both sets emphasize country ownership, alignment, results, and mutual accountability, but they also have notable differences. The Busan principles do not explicitly address donor harmonization, and their indicators omit monitoring of such harmonization. Importantly, the Paris principles do not require untying aid. In fact, they permit conditionalities, only requiring that each donor’s conditions be derived from a common streamlined framework aimed at achieving lasting results, although this does not mean that all donors adopt identical conditions.[44] Conversely, the monitoring framework of the Global Partnership, based on the Busan principles, includes untying aid as a key effectiveness indicator.[45] While “untying aid” within OECD is mostly focused on removing the legal and regulatory conditions requiring procurement by recipients in ODA-funded projects only from companies of donors or those selected by them,[46] the “conditions” envisaged under the Paris principles are broader and include conditionalities requiring policy changes by the recipient.[47] This varying treatment of conditionality as a

[41] See Roberto Bissio, “The Paris Declaration on Aid Effectiveness”, in Realizing the Right to Development: Essays in Commemoration of 25 Years of the United Nations Declaration on the Right to Development (United Nations publication, 2013).

[42] See https://www.effectivecooperation.org/.

[43] See https://www.oecd.org/en/publications/busan-partnership-for-effective-development-co-operation_54de7baa-en.html, para. 11.

[44] Para. 16.

[45] See https://www.effectivecooperation.org/system/files/2021-02/Global%20Partnership%20Monitoring_Indicator%20Framework.pdf.

[46] See Organisation for Economic Co-operation and Development (OECD), “2022 Report on the implementation of the DAC recommendation on untying official development assistance”, document DCD/DAC(2022)34/FINAL.

[47] See Bissio, “The Paris Declaration on Aid Effectiveness”.

determinant of aid effectiveness has led to policy incoherence among members of the Development Assistance Committee.

32. South-South Cooperation, unlike vertical North-South Cooperation, is horizontal and reflects solidarity among countries of the global South. It supports national well-being, self-reliance and achieving internationally agreed development goals, including the Sustainable Development Goals, based on national priorities and plans.[48] It mainly focuses not on financial transfers but on exchanging experiences, good practices, technical resources, technology, skills, capacity-building and cultural interaction, grounded in shared lived experiences, development journeys, and social and cultural circumstances.[49]

33. The operational principles of South-South Cooperation, as set out in the Nairobi outcome document of the High-level United Nations Conference on South-South Cooperation of 2009 and reaffirmed in the 2019 Buenos Aires outcome document of the second High-level United Nations Conference on South-South Cooperation, are as follows:

(a) Respect for national sovereignty, national ownership and independence;

(b) Equality;

(c) Non-conditionality;

(d) Non-interference in domestic affairs;

(e) Mutual benefit.[50]

34. These principles reflect what partners from the global South consider vital for the effectiveness of South-South cooperation. During consultations, many stakeholders emphasized the importance of measuring its effectiveness in terms of its compliance with its operational principles, as it is fundamentally distinct from North-South cooperation and therefore should not be subsumed within the principles contained in the Paris Declaration on Aid Effectiveness and those contained in the Busan Partnership for Effective Development Cooperation.[51] Notably, South-South cooperation stresses non-conditionality and non-interference in domestic affairs and is always demand-driven and at the request of the partner, unlike North-South cooperation. South-South cooperation is seen as a complement, and not as a substitute, to traditional North-South cooperation.[52] States agree that South-South cooperation should not be seen as ODA.[53]

35. Triangular cooperation involves global South-driven partnerships between developing countries, supported by developed countries or multilateral organizations to implement projects. It enables traditional donors to join South-South initiatives and bridges cooperation divides.[54] Although still nascent, it is mainly used for experience- and knowledge-sharing, especially for supporting Governments and civil society. The Third South Summit, held in Kampala in 2024, reaffirmed the importance of triangular cooperation in facilitating and enhancing South-South initiatives through funding, capacity-building, technology transfer, resource mobilization, policy dialogue, and exchange of best practices, but also that such cooperation must be requested and led by countries of the global South and must adhere to South-South cooperation principles.[55]

36. Despite the identification of effectiveness principles, all forms of development cooperation have met with challenges in ensuring or measuring effectiveness. The normative framework of the right to development can help to address these challenges.

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48 United Nations Office for South-South Cooperation, “United Nations system-wide strategy on South-South and triangular cooperation for sustainable development”, p. 11.

49 A/73/383, paras. 19 and 20.

50 General Assembly resolutions 64/222, annex, para. 11; and 73/291, annex, para. 8.

51 Several States of the global South, however, also participate in the Global Partnership for Effective Development Cooperation, committing to the Busan Partnership for Effective Development Cooperation.

52 High-level Committee on South-South Cooperation, decision 20/1, para. 2, as contained in A/76/39.

53 A/CONF.219/7, para. 133; and General Assembly resolution 73/291, annex, para. 9.

54 A/73/383, paras. 30 and 31.

55 See https://www.g77.org/doc/3southsummit_outcome.htm, para. 84.

V. Effectiveness of development cooperation: challenges and good practices

A. Country ownership

1. Overview

37. National ownership is a key effectiveness principle across all cooperation forms. The *Financing for Sustainable Development Report 2024* highlights the poor alignment of aid flows, at an aggregate level, with recipient country priorities, especially in ODA. The right to development provides the normative imperative for respecting and strengthening recipient country ownership to enhance effectiveness. Countries, especially recipients, must adopt a national development strategy or plan based on rights holders' priorities, linked to sectoral and subnational plans. Progress should be regularly reviewed with rights holder engagement for feedback and course correction. Otherwise, informed choices about priority areas for cooperation cannot be made.

38. To ensure country ownership, receiving countries must establish a policy framework for development cooperation based on the national development plan, and that identifies country-level targets for effective development cooperation along with a system for progress assessment. Most countries report such frameworks,[56] but misalignment arises when recipients lack systems to enforce priority alignment or when providers' priorities dominate. Dominance may stem from domestic pressures, geopolitical or economic interests, or perceptions of lost autonomy. Some suggest that donors dictate priorities due to distrust in partners' planning abilities, but evidence links misalignment more to political interests of donors.[57] Studies show declining adherence to effectiveness principles among traditional providers and limited uptake by emerging providers and new development actors.[58]

39. The concern has also been raised that sectoral allocations of ODA are mostly determined by the providers, resulting in misalignment with recipient priorities. Since 2009, landlocked developing countries have seen a continuous reduction in aid directed towards the transport and storage sector, despite facing significant logistical and infrastructure challenges, and corresponding declines in other sectors have given rise to concerns regarding the lack of nationally owned integrated strategies to address both poverty and inequalities. On aggregate, aid to social sectors remains the largest category of ODA to developing countries.[59] While this is positive, a deeper analysis reveals issues. For instance, ODA for basic education and water supply and sanitation declined by 27.9 per cent and 4.7 per cent, respectively, in 2019–2022, while ODA grants were concentrated in the health services, growing by 169 per cent in that period. While investments in health were vital to respond to the COVID-19 pandemic, OECD has acknowledged that such a concentration risks fostering aid dependency and undermining the resilience of health systems. In addition, the trade-off between increased ODA to the health sector and the decrease in education is self-defeating, given the links between investments in human capital formation and reductions in intergenerational poverty and inequalities.[60]

40. In South-South and triangular cooperation, country ownership has proved to be quite successful. Between 2020 and 2022, Colombia, a member of the Steering Committee of the Global Partnership for Effective Development Cooperation, with support from Switzerland and the United Nations Development Programme, led the development of a self-assessment framework on the effectiveness of its South-South cooperation. The tool has been piloted in

[56] Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 115.

[57] Global Partnership for Effective Development Cooperation, "Enhancing effectiveness to accelerate sustainable development: a global compendium of good practices" (2020), p. 5.

[58] Ibid., p. 33.

[59] Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 101.

[60] OECD, *Development Co-operation Report: Tackling Poverty and Inequalities through the Green Transition* (Paris, 2024), p. 191.

seven countries, namely, Bangladesh, Cabo Verde, Colombia, El Salvador, Indonesia, Kenya and Mexico. Country ownership was found to be "the most well-applied principle" among respondents.[61] Recent research commissioned by the Office of the United Nations High Commissioner for Human Rights (OHCHR) on two South-South cooperation projects, one involving Antigua and Barbuda and India, and another involving the Comoros and South Africa, and a triangular cooperation project, involving Angola, Brazil and the United Nations Children's Fund, concluded similarly.[62] This is unsurprising because South-South (and triangular) cooperation is demand-driven and initiated at the request of the receiving country, ensuring alignment with country priorities. Unlike ODA, countries of the global South do not necessarily develop country-level strategies for specific recipients.

41. However, some stakeholders consulted for the present study raised concern that some practices labelled as South-South cooperation, especially involving financially supported large-scale infrastructure projects, are also based on the cooperation provider's development priorities. Such trends challenge the key South-South cooperation principles of respect for national sovereignty, national ownership and independence, and partnership among equals.

2. Good practices

42. The Expert Mechanism notes with appreciation that the Global Partnership for Effective Development Cooperation has launched a detailed monitoring questionnaire for the period 2023–2026, for both providers and recipient Governments.[63] It addresses almost all the aforementioned aspects essential for ensuring country ownership. The Expert Mechanism considers that the tool will be useful in this regard and provide feedback that can be used to address gaps that impede country ownership and alignment. It can help to incorporate a system to ensure that ODA providers purposefully align their country-level strategies or partnership frameworks with the recipient's priorities. Many good practices have been identified from previous periods. Several stakeholders consulted for the present study highlighted that Ethiopia and Rwanda stand out in setting their own development cooperation agendas based on their national strategies and engage development partners only when aligned with those priorities. The 2019 Global Partnership monitoring exercise showed that Malawi has ensured that its development partners operate in alignment with its national development strategy through sectoral working groups and use concrete results from programmes and projects to engage in further policy dialogue. Uganda has established the Northern Uganda Social Action Fund to support the Northern Uganda Reconstruction Programme, which is fully funded by development partners but implemented by the Office of the Prime Minister. El Salvador has developed a national plan for effectiveness of cooperation and has established a global dialogue forum to implement it and strengthen coordination with its development partners on strategic priorities.[64]

43. Regular consultation with a broad range of local stakeholders has also helped some ODA providers in preparing country-level strategies. The International Climate Finance Strategy of New Zealand was elaborated following consultation with Pacific partner Governments, members of the Council of Regional Organizations in the Pacific and other key bilateral actors in the Pacific region. It also draws on Indigenous models and traditional knowledge to create integrated climate change responses. Previously, the United States of America employed a co-creation process in Kenya to harness local expertise and broaden perspectives in delivering development programmes that foster ownership and empower local agency in programme design. The strategic cooperation programmes of Portugal, negotiated jointly with partner Governments every five years, commit Portugal to aligning its development cooperation with national policies and to supporting country ownership.[65]

[61] Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 111.

[62] See OHCHR, "Good practices in operationalizing the right to development in South-South cooperation" (2024).

[63] See https://www.effectivecooperation.org/Published-Create%20book%20page.

[64] See OECD, "Country ownership over national development processes" (2024).

[65] Ibid.

44. It is important that, when national development cooperation policies are developed by recipients, integrated national financing frameworks are also incorporated therein. Such frameworks spell out how the national development strategy will be financed and implemented,[66] and can guide ODA allocation and other forms of international development cooperation to support country priorities and strategies.

45. The Expert Mechanism notes that, in general, open calls for applications by cooperation providers can help to ensure that recipients submit proposals based on their national priorities. Several countries of the global South involved in South-South and triangular cooperation follow this practice.[67] Members of the Development Assistance Committee are invited to consider mainstreaming such methods in their country-level strategies or partnership frameworks.

B. Focusing on results

1. Overview

46. To ensure effectiveness, it is important that development cooperation achieves measurable results by using country-led results frameworks and monitoring and evaluation systems. However, in ODA, alignment with country-owned results frameworks and public financial management systems had already been declining prior to the COVID-19 pandemic.[68] Given the operational principles of South-South and triangular cooperation, stakeholders pointed out that there is almost always alignment with country-owned results frameworks, although the focus needs to be enhanced with regard to measuring results.

2. Good practices

47. New Zealand has simplified its approach to results and works with the Pacific Community to integrate partner-generated data into a new system, strengthening ownership, relevance and regional capacity. The Office for National Statistics of the United Kingdom of Great Britain and Northern Ireland has developed medium-term partnerships with national statistics offices in partner countries to modernize their statistical systems and support vital data used to underpin their Sustainable Development Goals reporting. Development partners, including the Kingdom of the Netherlands and the European Union, helped Mozambique to create ODAmoz, an online platform to collect ODA data from cooperation providers to strengthen ODA coordination. The platform is managed by the National Directorate of Treasury and Economic and Financial Cooperation of Mozambique. Portugal conducts joint monitoring and, in some cases, joint evaluations of its development cooperation with partner country authorities.[69]

48. In South-South and triangular cooperation, a key challenge identified for measuring results is the lack of data governance frameworks, which can help by standardizing data use.[70] The Expert Mechanism considers that it is important to know and show results and that partners from the global South can help to improve effectiveness by instituting such frameworks.

C. Inclusive partnerships

1. Overview

49. The principles contained in the Busan Partnership for Effective Development Cooperation call for inclusive development partnerships, recognizing the different and complementary roles of all actors. How the inclusive partnerships principle is interpreted and

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66 See https://inff.org/.
67 See OHCHR, "Good practices in operationalizing the right to development in South-South cooperation" (2024).
68 Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 115.
69 See OECD, "Country ownership over national development processes" (2024).
70 Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 111.

deployed can, however, lead to tensions if partner Governments are bypassed. The right to development requires that cooperation be based on the development priorities of human beings and peoples, the main beneficiaries. This does not, however, mean that cooperation-providing countries are entitled to ignore partner Governments and national systems. Doing so can result in providers determining local priorities, resulting in misalignment with country strategies and infringing sovereignty. Empirically, less than half of ODA is channelled through the public sector of recipient countries, with the figure amounting to only one third in least developed countries.[71] Three out of every four official financial flow transactions are implemented by other entities, such as non-governmental organizations, donor government entities and multilateral institutions, and half of these funds bypass recipient country budgets, undermining effectiveness by enabling misalignment and enhancing coordination challenges.[72] Such counterproductive situations can be corrected by mainstreaming the right to development in cooperation, recognizing the rights of individuals, peoples and recipient countries to steer national development. This does not exclude partnerships with local or subnational Governments; on the contrary, such cooperation may serve as a good practice, given the proximity to the local priorities of the rights holders. Stakeholders consulted for the present study noted that such situations are never an issue in South-South and triangular cooperation, even in financially supported projects, since they are always based on requests by Governments.

2. Good practices

50. Iceland has prioritized its programme-based approach at the local government level through long-term partnerships with district authorities in partner countries, leading to improvement in performance and enhanced service provision for the population.[73]

51. The Global Partnership for Effective Development Cooperation monitoring questionnaire includes a section seeking information on the involvement of civil society in development cooperation, to be responded to by the recipient Government together with the cooperation-providing Government and civil society organizations.

52. In general, South-South cooperation predominantly operates at the government-to-government level on the understanding that Governments represent peoples' voices. However, even considering the principle of non-interference, there is room for local communities and civil society organizations to also make requests, with endorsement from the receiving State's Government. Although not strictly bilateral, the India-United Nations Development Partnership Fund and the India, Brazil and South Africa Facility for Poverty and Hunger Alleviation accept project proposals developed by civil society organizations if they are put forward by the Government of the receiving State. The Government of Liberia has done so on behalf of civil society organizations to avail itself of assistance under the India-United Nations Development Partnership Fund.[74]

D. Adequacy

1. Overview

53. Chronically inadequate disbursements of committed ODA are a principal reason for its ineffectiveness. A severe lack of financing lies at the core of the current "sustainable development crisis".[75] International development cooperation has been unable to meet rising demands. Bilateral ODA from Development Assistance Committee members rose by

[71] Ibid., p. 115.
[72] Ibid., p. 116.
[73] See https://www.oecd.org/en/publications/development-co-operation-tips-tools-insights-practices_be69e0cf-en/iceland-s-strategic-partnerships-strengthen-civil-society-capacity_94c9ef42-en.html.
[74] See https://www.ohchr.org/sites/default/files/documents/issues/development/study-good-practices-operationalizing-rtd-ssc.pdf.
[75] Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. xiv.

17 per cent in real terms and peaked at $211 billion in 2022.[76] However, this sharp increase was largely attributed to a surge in donor countries' spending on processing and hosting refugees, as well as aid for Ukraine.[77] Even so, Development Assistance Committee donors, on average, have consistently failed to provide the committed 0.7 per cent of their GNI as ODA and 0.15 to 0.20 per cent of GNI to least developed countries. In 2022, ODA was only 0.37 per cent of the aggregate GNI of Development Assistance Committee members. Bilateral aid by Development Assistance Committee members to least developed countries and sub-Saharan Africa fell by 5.2 per cent and 8.6 per cent, respectively.[78] The effective dismantling of the United States Agency for International Development (USAID) in 2025 has resulted in the sudden disappearance of a substantial amount of existing and earmarked ODA that many developing and least developed countries relied upon. As previously noted, ODA being the principal modality of international cooperation to which Development Assistance Committee members have committed, repeated failures can cumulatively indicate a breach of the individual and collective duty to cooperate.

54. Amid humanitarian and refugee crises, ODA has shifted towards these areas, further straining financing for sustainable development. Country programmable aid, which excludes donor refugee costs, humanitarian aid, debt relief and administrative costs, and is a more accurate measure of the actual aid that individual countries receive for supporting national development priorities, has declined compared to its peak in 2009.[79] Between 2011 and 2019, total country programmable aid to landlocked developing countries and small island developing countries contracted at an average annual rate of 1.2 per cent and 3.0 per cent, respectively, and current ODA priorities could further decrease country programmable aid to vulnerable countries.[80]

55. A challenge for South-South cooperation is measuring flows, since there are various approaches, modalities and instruments of cooperation across countries. However, this is a well-known issue, and efforts are under way to address it. Triangular cooperation data are inadequate. It is acknowledged that, to better assess its evolution and effectiveness, there is a need for all partners to improve the monitoring and reporting of its use at the national level, and to encourage better monitoring at the regional and global levels.[81]

2. Good practices

56. In 2022, only four donor countries met or exceeded the 0.7 per cent target for ODA and only two – Luxembourg and Sweden – met or exceeded both that target and the target of allocating 0.15 to 0.20 per cent to least developed countries.[82] The Expert Mechanism calls upon other Development Assistance Committee members to fulfil their commitments and discharge their duty to cooperate, given that ODA is the principal means chosen by them for international cooperation.

57. Much progress is being made towards measuring South-South cooperation with tools such as the recently developed voluntary conceptual framework to measure South-South cooperation, allowing for the quantification of both financial and non-financial dimensions.[83] This will directly inform the newly adopted indicator 17.3.1 of the Sustainable Development Goals on additional financial resources mobilized for developing countries from multiple sources, the co-custodian of which is the United Nations Conference on Trade and

[76] Ibid., p. 99.
[77] Ibid., where it is noted that official development assistance to Ukraine surged from less than $1 billion in 2021 to $17.8 billion in 2022.
[78] Ibid.
[79] Ibid., p. 8.
[80] Ibid., p. 100.
[81] See https://www.oecd.org/en/publications/global-perspectives-on-triangular-co-operation_29e2cbc0-en.html.
[82] Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 99.
[83] See https://unctad.org/project/quantifying-south-south-cooperation-mobilize-funds-sustainable-development-goals.

Development (UNCTAD).[84] In 2023, UNCTAD, in collaboration with other United Nations entities, launched a capacity-development project to test the framework in eight pilot countries in Africa, Asia and Latin America.[85] Other efforts, such as the South-South Galaxy platform coordinated by the United Nations Office for South-South Cooperation,[86] and the South-South Cooperation Index launched by the Islamic Development Bank in 2023,[87] are steps in the direction of understanding the South-South cooperation ecosystem better. The Expert Mechanism notes that these frameworks can also be usefully adapted to measure triangular cooperation.

E. Additionality

1. Overview

58. Stakeholders consulted for the present study highlighted that financing commitments by developed countries that were supposed to be new and additional to ODA, such as the goal of raising $100 billion for climate financing annually,[88] or aid for trade,[89] are being subsumed under the ODA envelope. Concerns were also raised that, given the nature of some projects that may be relevant for development, climate change mitigation and adaptation, as well as trade, the same committed or disbursed amounts were being repurposed and reported under each of these different titles, leading to inflated figures. This is even more concerning when situated within a context in which the average ODA disbursements from Development Assistance Committee members have consistently been almost half of 0.7 per cent of GNI.

2. Good practices

59. In 2017, OECD, with support from an international task force of experts, launched the Total Official Support for Sustainable Development initiative to capture both cross-border resource flows to developing countries and support for international public goods and global challenges.[90] It includes concessional and non-concessional support from traditional and emerging bilateral and multilateral finance providers, including South-South and triangular cooperation providers, and private finance mobilized by official interventions. Total Official Support for Sustainable Development is one of the data sources for indicator 17.3.1 of the Sustainable Development Goals. From 2024 onwards, the Total Official Support for Sustainable Development standard is governed by an International Forum on Total Official Support for Sustainable Development, with a balanced representation of provider and recipient countries (including dual providers/recipients) and international organizations, with civil society organizations having a permanent observer seat in all bodies thereof. The Expert Mechanism considers that Total Official Support for Sustainable Development is a potential step in the right direction in capturing accurate data, although it is still a work in progress, especially with regard to measuring global and regional expenditures, including on international public goods. Although the current methodology permits the reporting of the same amounts as ODA, climate financing, and aid for trade, raising the possibility of inflated figures, the Expert Mechanism notes with appreciation that the Total Official Support for Sustainable Development secretariat is aware of the issue and that the framework is undergoing improvements, including on other methodological issues, potentially leading to more buy-in from developing countries for this new framework.

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84 Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 111.
85 Ibid.
86 See https://southsouth-galaxy.org/.
87 See https://www.isdb.org/sites/default/files/media/documents/2023-12/SSC_Index__Web_HR.pdf.
88 FCCC/CP/2009/11/Add.1, decision 2/CP.15, para. 8.
89 See World Trade Organization (WTO), "Recommendations of the Task Force on Aid for Trade", 27 July 2006, document WT/AFT/1, endorsed by the WTO General Council in October 2006.
90 See https://www.tossd.org/.

F. Non-conditionality

1. Overview

60. Conditionality in ODA has been a significant long-standing challenge. It is acknowledged within the Development Assistance Committee that tied aid, understood within OECD parlance as ODA offered on the condition that it be used to procure goods or services from the provider country, or countries identified by it, is problematic since it can lower the quality of projects and increase costs by 15 to 30 per cent. Untying aid, such that recipients have the freedom to access goods and services from local providers or through international competitive bidding, can increase country ownership and strengthen country systems.[91] The Development Assistance Committee recommendation on untying aid, adopted in 2001 and amended in 2018, covers least developed countries, heavily indebted poor countries, other low-income countries, and “IDA-only” countries and territories.[92] However, this recommendation does not cover key ODA sectors such as technical cooperation and food aid, nor does it cover conditionalities that are linked to policy changes in a given country that are sometimes also connected with policy prescriptions of international financial institutions.[93] Much of the information about these conditionalities of the latter type remains opaque.

61. Significant progress in de jure untying aid has been reported over the years, and the rate of de jure untying stands at 91.5 per cent in 2020. De facto untying, however, remains an issue. While developing countries were awarded 44 per cent of the total number of contracts, these contracts represented only 13 per cent of the total value of the contracts. About 54 per cent of the value of contracts awarded in countries covered by the Development Assistance Committee recommendation continue to go to suppliers in Development Assistance Committee countries. The high share of contracts awarded by some donors to their domestic suppliers raises questions as to the extent to which formally untied aid is also de facto untied.[94] Development Assistance Committee members have, therefore, been called upon to take urgent action to identify and remove barriers that hinder local producers, including in least developed countries, so that they can reap a “double dividend” in addressing poverty and inequalities while building up local economies.[95]

62. South-South and triangular cooperation is overwhelmingly based on non-conditionality. However, stakeholders consulted for the present study raised concerns that trends similar to those seen in the context of ODA are also being seen in some South-South cooperation practices, especially in large-scale financially supported infrastructure projects. Tying cooperation to contracts for companies of the cooperation-providing country, reserving employment in such projects to citizens of the cooperation-providing country rather than the local population, or using non-concessional loans with short grace periods and maturity lengths can infringe the duty to cooperate and the right of local communities to participate in and contribute to their own development. The principle of mutual benefit in South-South cooperation must be deployed in sync with the principle of non-conditionality. Some stakeholders raised the concern that, if non-members of the Development Assistance Committee employ such conditionalities, it has a spillover effect on Development Assistance Committee practices and leads to an overall competition to tie aid even further.

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[91] See https://www.oecd.org/en/publications/development-co-operation-tips-tools-insights-practices_be69e0cf-en/untying-oda_251efd69-en.html.

[92] OECD, “2022 Report on the implementation of the DAC recommendation on untying official development assistance”, document DCD/DAC(2022)34/FINAL. IDA is the International Development Association.

[93] Ibid.

[94] Ibid.

[95] Inter-Agency Task Force on Financing for Development, *Financing for Sustainable Development Report 2024*, p. 116.

2. Good practices

63. Tied aid undermines the duty to cooperate and the right of stakeholders in recipient countries to participate in and contribute to their own development. According to the latest statistics, Australia, Belgium, Canada, Finland, France, Germany, Ireland, Japan, Luxembourg, Netherlands (Kingdom of the), New Zealand, Norway, Switzerland and the United Kingdom reported all or almost all of their "recommendation ODA" as untied (more than 97 per cent). Those with rates above 90 per cent included Denmark, Iceland and Sweden, as well as the European Union, and Italy and Spain reported 89 per cent as the untied share. To address de facto untying, the Development Assistance Committee recommendation also includes transparency provisions that call for ex ante notification of untied aid offers (tenders) to be posted on the untied aid public bulletin board, as well as ex post statements about contracts awarded. Belgium, Canada, France, Iceland, Italy, Japan, Luxembourg, Netherlands (Kingdom of the), Poland, Portugal, Slovenia, Switzerland and the United States have demonstrated high transparency.[96]

64. Conditionality is, however, much broader than the limited context in which tied aid is understood within the Development Assistance Committee. In this respect, the Expert Mechanism notes that the Global Partnership for Effective Development Cooperation monitoring questionnaire can be useful. Currently, it does not seek information from cooperation-providing countries regarding conditionalities or even tied aid. The Expert Mechanism encourages the Global Partnership for Effective Development Cooperation secretariat to include questions on conditionalities, since an accurate analysis of effectiveness is only possible with such information.

65. Countries in the global South must ensure that South-South cooperation practices, especially involving large-scale infrastructure projects, remain true to the principle of non-conditionality. Projects that are tied should not be captured within South-South cooperation flows but must be understood and labelled separately.

G. Impact assessments

1. Overview

66. ODA projects and programmes, in general, require human rights impact assessments to be conducted by recipient countries, especially to ensure that large-scale projects that they support do not undermine human rights in project areas. However, assessments are not usually conducted of the impacts of ODA and their conditionalities on rights holders in the recipient country, prior to provision of such aid or during the project. For instance, systematic assessment of the impacts on rights holders due to prioritization of specific sectors by cooperation providers, or the impacts of tied aid on local employment, are not mainstreamed. To ensure that development priorities of rights holders reflected in national development plans of recipient countries are respected, and that their right to participate in, contribute to and enjoy development is guaranteed, it is important that cooperation providers also conduct impact assessment on their side of the equation, prior to providing support. The Expert Mechanism notes that post facto monitoring tools, such as the Global Partnership for Effective Development Cooperation monitoring questionnaire, while useful, are not adequate in this respect, since they are not necessarily helpful in preventing or mitigating harmful impacts on rights holders.

67. In South-South and triangular cooperation, human rights impact assessments are generally not mainstreamed. The 2019 Buenos Aires outcome document of the second High-level United Nations Conference on South-South Cooperation includes the commitment that human rights will be integral to South-South cooperation practices. However, unless impact assessments are conducted prior to, during and after South-South cooperation projects, especially large-scale projects, it is difficult to guarantee that the right to development and other human rights have been respected, protected or fulfilled.

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[96] OECD, "2022 Report on the implementation of the DAC recommendation on untying official development assistance", document DCD/DAC(2022)34/FINAL.

2. Good practices

68. Operationalizing the right to development requires that impact assessments be conducted across all cooperation practices by providers so as to respect the rights holders' entitlement to participate in, contribute to and enjoy development without discrimination in such a manner that no human rights are undermined. The Expert Mechanism has not witnessed good practices in this regard and invites all cooperation providers to conduct impact assessments of their planned cooperation prior to, during and after any project, using the normative framework of the right to development.

H. Transparency and accountability

1. Overview

69. The right to development framework requires that cooperation partners be transparent and accountable to each other and to their own constituencies, especially the beneficiaries who are the holders of the right to development. Stakeholders consulted for the present study noted that there is much need for greater transparency and accountability in development cooperation from all partners.

2. Good practices

70. The Expert Mechanism considers that the Global Partnership for Effective Development Cooperation monitoring questionnaire represents a good tool for enhancing transparency and accountability. On the recipient side, it seeks information as to whether a national policy framework for development cooperation that includes country-level targets for effective cooperation has been adopted. Countries are also asked whether they have conducted a mutual assessment of progress on these targets inclusively, involving a range of stakeholders, such as civil society organizations, private sector actors, trade unions and subnational governments, and whether the results have been made publicly available. The tool further seeks information on forward-looking spending plans, the recording of development cooperation in national budgets, gender budgeting, budget allocations for vulnerable groups, the existence and functioning of information management systems for development cooperation, and transparency.

71. On the provider side, the monitoring questionnaire includes a series of questions on country-level strategies that have been adopted for a given recipient, details of the six largest projects or programmes supported in the reporting cycle, the development cooperation flows scheduled and disbursed at the country level, and whether the objectives of the intervention were drawn from the recipient's national development plan, and if not, why. It also includes questions linked to the effectiveness principles, including whether results frameworks were drawn from the recipient Government's existing results frameworks, plans and strategies, and whether the disbursed funding used recipient government budget execution procedures, financial reporting procedures, auditing procedures and procurement systems. Lastly, it also contains a section on the participation of civil society, to be responded to by the recipient together with provider and civil society organizations.

72. The questionnaire can also be helpful for enhancing transparency and accountability in South-South and triangular cooperation with suitable modifications, especially in large-scale projects or programmes. The Expert Mechanism, however, also notes that the questionnaire has room for improvement, especially with respect to information about conditionalities and untying aid, and impact assessments by the providing countries.

73. Beyond the Global Partnership for Effective Development Cooperation, Development Assistance Committee members also conduct peer reviews that culminate in a set of recommendations to improve their respective cooperation systems, followed by midterm reviews to boost behavioural change and accountability.[97] Given the significantly different nature of South-South and triangular cooperation, partners from the global South have

[97] See https://www.oecd.org/en/topics/sub-issues/development-co-operation-peer-reviews-and-learning.html.

demonstrably been keen to share information with each other. Through the United Nations Office for South-South Cooperation, the South-South Galaxy has been established to help developing countries to connect, learn and collaborate with potential partners.[98] This office also has a flagship publication, *Good Practices in South-South and Triangular Cooperation for Sustainable Development*. Other initiatives such as the recent focus of the African Peer Review Mechanism on enhancing monitoring and reporting of South-South cooperation, are also contributors to greater information and transparency.[99]

VI. Conclusion

74. **There are clear differences between the principles of effectiveness in North-South cooperation, on the one hand, and South-South and triangular cooperation, on the other (for instance, with regard to conditionality). The operational principles of the latter two forms of cooperation and the normative principles of the right to development are fully complementary and mutually reinforcing. However, this synergy has more to do with commonality in principles than with a conscious act of mainstreaming the normative framework of the right to development in South-South and triangular cooperation activities. The principles contained in the Paris Declaration on Aid Effectiveness, and, more so, those contained in the Busan Partnership for Effective Development Cooperation, are also broadly in sync with the normative principles of the right to development, with the caveat that conditionality can result in undermining the right to development.**

75. **Despite these principles and the availability of tools, the effectiveness of development cooperation is under challenge, especially in the context of ODA-based North-South cooperation and a minority of large-scale projects in South-South cooperation. The fact that the effectiveness principles are not mainstreamed across all stages of cooperation practices can be explained by the fact that the right to development has not been operationalized in a systematic and conscious manner. Development cooperation, especially North-South, is still donor-centric and not based on development understood as a human right and international cooperation as a duty of States. Operationalizing the right to development at all stages of development cooperation practices, based on the principles outlined in section III above, can help to ensure effectiveness by purposefully providing them with a human person- and people-centred approach. Operationalizing the right to development makes it possible to make a conscious effort to "humanize" cooperation by framing its objective, that is, development, as a right of all human beings and peoples, and as an enabler of all other human rights, and by framing development cooperation as a duty of States in realizing the right to development.**

76. **Moving forward, development cooperation requires a fundamental shift in mindset from the current business-as-usual approach, where cooperation is provided either as charity or as a form of good conduct based on solidarity. Countries need to internalize the duty aspect of cooperation in all their practices, and this means instituting systems at all stages of the cooperation process to ensure that the principles outlined in the present study are followed.**

77. **In the present study, the Expert Mechanism has outlined a number of challenges to the effectiveness of development cooperation but has also highlighted some good practices for addressing issues around country ownership, focusing on results, inclusive partnerships, adequacy of funding, additionality, non-conditionality, impact assessments, and transparency and accountability. These practices provide illustrations of "how" development cooperation can be effective. The right to development answers the "why" question. It provides the normative basis for why these practices for effectiveness are not merely "good practices" but are also necessary to discharge the duty to cooperate, and in turn, further enhance the right to development.**

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[98] See https://unsouthsouth.org/our-work/knowledge-co-creation-and-management/.

[99] See United Nations Office for South-South Cooperation, "Enhanced monitoring and reporting of South-South cooperation discussed by African peer review mechanism", 11 April 2024.