

Rethinking the UN intergovernmental bodies after the creation of the High-level Political Forum, HLPF, with a focus on the roles of the General Assembly, ECOSOC and HLPF

By Jan-Gustav Strandenaes

Introduction - a brief recap

According to formal decisions taken by the UN, the High-level Political Forum, HLPF, will be subject to a review during 2019 and 2020. This process is timely for several reasons, not the least because the present Secretary General, (SG) Antonio Guterrez, has initiated a process of reforms to upgrade or modernize the UN. By the end of HLPF in July 2019, what may be termed the first cycle of the 2030 Agenda has come to an end. The basis for this assertion is related to the Voluntary National Reviews, the VNRs, which have become the central element of HLPF. By the conclusion of HLPF in 2019, all the Sustainable Development Goals (SDGs) have been reviewed by member states and the UN.

HLPF was established at Ro+20¹ and the first HLPF session took place in 2013. However, what has come to be recognized as the first proper HLPF took place in 2016. In the report of the Secretary General in January 2016 on the follow-up to the 2015 Summit Decision on the 2030 Agenda,² the Secretary General outlined a four year thematic review cycle of the 2030 agenda with the various SDGs as the main component.³ This was later adopted by the UN and the proposed agenda for 2016 in the SG's report became the agenda of HLPF which was the first to review a set of SDGs where the VNR came to be the key agenda. Following the success of this HLPF, the UN decided to agree to the themes and clusters of SDGs proposed by the SG in January and did so immediately following HLPF in 2016.⁴

Several questions are raised or need to be raised in the context of the reform processes of the UN, the most recurring being "is the UN fit for purpose?" The same could be said about HLPF. Bearing in mind that Member States will have the opportunity to formally address the reform of the HLPF during the 74th session of the General Assembly, this article will attempt to feed into this narrative. The article will review options for reform of the HLPF and for the second cycle of the 2030 Process at the UN. Questions to be asked are: does HLPF continue to serve Member States, stakeholders, the UN system and most importantly the 2030 Agenda itself? Does HLPF function as the central platform for review of progress on the 2030 Agenda and can it be strengthened?

A set of guiding principles for the HLPF reform process could be the following:⁵

- Keep what works, elevate what is good, and change what has failed to deliver.
- Make the institutional architecture charged with implementing the 2030 agenda more effective.
- Raise the level of ambition for what can be achieved.
- Foster a more conducive and enabling environment to 'Leaving No One Behind'.

What is the mandate of HLPF?

¹ Paragraph 84 of the Rio+20 Outcome Document

² A/Res/70/1

³ A/70/684 "General Assembly Critical milestones towards coherent, efficient and inclusive follow-up and review at the global level"– Report of the Secretary General

⁴ A/70/299

⁵ See: <https://www.nachhaltigkeitsrat.de/en/>

Has the HLPF been successful in implementing its mandate? If so - what is the mandate? This represents a crucial question, and which appears at first sight as a simple answer, turns out to be much more complicated one in the end.

The mandate of HLPF is primarily defined in three documents: A/Res/67/290 and further expanded with assignments from “Transforming our world: The 2030 Agenda for Sustainable Development” and further strengthened by a third document: A7Res/70/299.

But contrary to what many seem to think, HLPF is not governed by one simple mandate, but a list of mandates, found in a number of paragraphs under these three resolutions. A closer look at these three important resolutions, will reveal the enormity of the responsibility which rests heavily on HLPF. At the same time, these also indicate the heavy workload given to HLPF. This can be found in the following paragraphs:

- From 67/290: Found in paragraphs: 1,6,7,11, 17, 18, 20, 21, 22, 23, 29
- From the 2030 Agenda document: found in paragraphs: 74, 82, 83, 84, 85, 86, 87, 88, 89, 90
- Further strengthened in 70/299: paragraphs: 4,6,10,11,12,13,15,16,17,18,19,20

In all, more than thirty mandates are identified above. Are they all fulfilled? By consulting the synthesis outcome reports from each of the three HLPFs (2016, 17 and 18) made by UNDSO and also by consulting several follow-up reports, the following two charts can be made.⁶ 19 of the above 33 mandates were selected as the most important,⁷ and given a value of success:

Mandates fulfilled? 19 identified ...	
Provide political leadership, guidance and recommendations	Perhaps
A concise negotiated political declaration for the GA	Not really
Follow up and review	YES
A focused, dynamic, action-oriented agenda - new and emerging sustainable development challenges	Perhaps to negligible
Enhance the integration of the three dimensions	improving
A thematic focus with that of ECOSOC and the 2030 agenda	YES
Follow up, review progress in the implementation of all major United Nations conferences	Improving
Involve relevant UN bodies, in particular WTO, the Bretton Woods institutions, their respective means of implementation	Not really
Improve cooperation/coordination within the UN system on sustainable development programmes and policies	Has begun, needs strength

⁶ It must be emphasised that this overview of mandates and their fulfilment is based on the author’s own understanding of accomplishments, and a further and even more detailed and serious scrutiny should be conducted.

⁷ Selection and priority of importance also made by the author

Mandates fulfilled? 19 identified

Promote sharing of best practices and experiences relating to the implementation	YES
Facilitate sharing of experiences, including successes, challenges and lessons learned	YES, but mostly on successes
Promote system-wide coherence and coordination of SD policies;	Improving
Take into account work of Development Cooperation Forum, other activities of ECOSOC relating to integration and implementation of sustainable development;	Begun, and improving, (Yes?)
Shall benefit from regional preparatory processes	Not really
Devote adequate time to the discussion of the sustainable development challenges facing developing countries	Begun – and improving (hopefully)
Identify and address new and emerging issues	Not really
Strengthen the science-policy interface	Begun, improving
Develop an independent Global Sustainable Development Report	Improving
Deal with SCP	Improving, but far to go

As can be seen from the chart above, four mandates have been fulfilled, and three have not been fulfilled. The result is not by any chance scientifically carried out, but as the author took the charts and showed it to several delegates during HLPF in 2018, not one disagreed to this assessment. If nothing else, the charts should provide food for thought when it come to the review process of HLPF.

Mandates and work-loads keep expanding

The growing realisation of the complexity of a global sustainable development agenda is deeply affecting the work of HLPF. In addition to the identified mandates, there are three elements repeatedly highlighted when it comes to the SDGs – they are integrated, indivisible and universal. In addition, there are the three dimensions of sustainable development that also need to form a basis for work with the 2030 Agenda: the environment, the social and the economic dimensions. These six elements are almost always referred to – and accepted, at least in theory, and they represent serious challenges when it comes the implementation of the SDGs. Moreover, they keep widening the scopes of the HLPF’s many mandates. Realising this complexity, and making serious efforts to integrate the six elements referred to above, the political landscape is widening and its narrative expanding. Since the 2015 UN Summit on Sustainable Development, the UN has hosted a number of conferences, expanding the knowledge base of global sustainability issues and at the same time increasing the work-load and mandate for HLPF. A possible reference to this expanding narrative could be named the ‘2030 Portfolio’. Its key components are:

THE 2030 SUSTAINABLE	DEVELOPMENT PORTFOLIO
Current and operational	Developing and to be followed
<ul style="list-style-type: none"> • The 17 SDGs with their 169 targets/2030 agenda • The Addis Ababa Action Agenda • The Paris Climate Agreement (December 2015) • The 232 review indicators (2016) for the SDGs 	<ul style="list-style-type: none"> • World Data Forum, 2019/21/23/25/27 • HLPF review 2019/2020 • The new 2030 agenda cycle from 2020 to 2023 • SDG High Level meeting, 2019/23/27

<ul style="list-style-type: none"> • The Reviews, national, regional, global • The annual High-level Political Forum, HLPF • The Sendai Outcome document, Disaster reduction • The Samoa Pathway (SIDS agreement) • The UN Environment Assembly, every 2 years 	<ul style="list-style-type: none"> • Annual FfD forums • UNEP Geo 2019 • UNEA 2019/21/23 • The Global Sustainable Development Report 2019 • 2027 – a kick off process to replace the SDGs (?)
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And it really does not stop there. We can further add:

- Istanbul Declaration and Programme of Action.
- The Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014-2024.
- Regional responsibilities, such as:
 - The African Union’s Agenda 2063.
 - The programme of the New Partnership for Africa’s Development (NEPAD).
- Issues related to durable peace and sustainable development and countries in conflict and post-conflict situations.
- An annual SDG Progress report by the SG based on the global indicator framework and data produced by national statistical information collected at regional level.
- The UN Interagency Task team on Science Technology and Innovation for the SDGs
- The annual report from the ECOSOC five day special high level meeting with the Bretton Woods institutions, WTO and UNCTAD to assess follow up and result orientation on financing issues and means of implementation.

Have we understood all what we need to understand? Or have we overlooked directives we have agreed on?

The point in enumerating the conferences above, with their outcome documents, is to show the growing work-load levelled onto HLPF and its secretariat. A successful review of HLPF must take this into consideration. It is further imperative that there exists an understanding of key mandates for HLPF if the body is to be reviewed, and quite possibly be strengthened. Reading a UN resolution often becomes routines for those who work with these resolutions, and routines often make us forget key elements of those resolutions. The second preambular paragraph of 67/290 may be such an element. It states:

“Emphasizing the need for an improved and more effective institutional framework for sustainable development, which should be guided by the specific functions required and mandates involved; address the shortcomings of the current system; take into account all relevant implications; promote synergies and coherence; seek to avoid duplication and eliminate unnecessary overlaps within the United Nations system and reduce administrative burdens and build on existing arrangements,”

Another ‘overlooked directive’ may be found in A/Res/70/299 “Follow-up and review of the 2030 Agenda for Sustainable Development at the global level”, also a preambular paragraph:

“Reaffirming also that in the 2030 Agenda for Sustainable Development Member States committed to engaging in systematic follow-up and review of the implementation of the Agenda in accordance with agreed guiding principles, including those set out in paragraph 74 of resolution 70/1, and asserted that the high-level political forum on sustainable development would have a central role in overseeing a network of follow-up and review processes of the 2030 Agenda at the global level, working coherently with the General Assembly, the Economic and Social Council and other relevant organs and forums, in accordance with existing mandates,”

Both ‘directives’ demand that all mandates including all outcomes be taken into consideration when we all engage in implementing the entire 2030 agenda. And its key coordinating mechanism, HLPF, should in strength and resources reflect this. But does it? Is it strong enough and does it have adequate resources to deal with all this – coordinate, analyse, synthesise and implement? Reading paragraph 84 and 85 of the Rio+20 Outcome Document, we see that these two above mentioned preambular paragraphs encapsulate to a high degree the gist of these two paragraphs from the Rio+20 process.

Paragraph 84 states: “We decide to establish a universal, intergovernmental, high-level political forum, building on the strengths, experiences, resources and inclusive participation modalities of the Commission on Sustainable Development, and subsequently replacing the Commission. The high-level political forum shall follow up on the implementation of sustainable development and should avoid overlap with existing structures, bodies and entities in a cost-effective manner.”

“Building on the strengths, experiences, resources and inclusive participation modalities of the Commission on Sustainable Development, and subsequently replacing the Commission,” these lines were to become a central element in the construction of the new unit, called a hybrid construct within the UN family of units and bodies. To what extent has HLPF managed to integrate the most important elements from CSD?

The US historian, Timothy Snyder writes that: ‘History does not repeat, but it does instruct.’⁸ A pointed, slightly polemical comparison between the Commission on Sustainable Development, CSD, and HLPF, can look like this:

⁸ From ‘On Tyranny – twenty lessons from the twentieth century’. Timothy Snyder, The Bodley Head, London. 2017

Can the differences between CSD and HLPF teach us something?

CSD 11	HLPF
CSD established in 1993, after UNCED and the GA agreed and decided on Agenda 21	HLPF was established in 2013, a year after Rio+20 with no specific work programme
CSD was given a specific and detailed mandate with a structure to promote its mandate: a resourced and dedicated secretariat; a Bureau and a Chair; and had decision-making powers	HLPF was given a mandate which was generic and general, had no dedicated secretariat, no Bureau, no chair, and has no decision-making power
CSD was given an easily understood position in the UN hierarchy: a subsidiary body under ECOSOC	HLPF was a 'new construct' at the UN, functioning under the auspices of ECOSOC and the UNGA
CSD had a well defined work-programme outlined in general details by Agenda 21 including the Rio Principles	HLPF was given its work-programme only in 2016, after the UNGA had agreed on the 2030 Agenda and 70/299

There are a few more differences between CSD and HLPF that are obvious. Bearing in mind the essence of paragraph 84 from the Rio Document, are there lessons from CSD that can be used to strengthen HLPF during the review process? Belo is added yet another comparison between CSD and HLPF that could provide food for thought:

CSD	HLPF
An elected Bureau with an elected Chair	Directed by the President of ECOSOC/ UNGA
53 members, on a rotating basis	Universal membership
Had a decision-making power with a mandate to vote	Has no decision-making powers, but has proceeded to vote
Had a dedicated secretariat with a proper mandate, staff and resources	Works with a general reference to UNDESA to support HLPF (§ 23 of 67/290) in a secretarial manner
Time: two-week preparation, two-week negotiations	5 days for reviews, 3 days for the High-level Segment
A proper preparatory process through a conference	A preparatory process through internet, no easy access to all documents
Thematic reviews, proper time available	VNRs from countries, on certain goals, short time available
A Chairs summary, and a negotiated outcome based on the summary	A drafted report and a Ministerial Declaration negotiated outside of HLPF in advance of HLPF

Multistakeholder dialogues	Selected inputs by stakeholders from the floor
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In some ways, HLPF is an example of the ingenuity of what delegates can accomplish. There was a need for a new unit to replace CSD. There was a need for a unit to be calibrated according to the demands of the 21st Century. For a while, in the run up to Rio+20, several stakeholders, including many countries, were all working and lobbying hard to establish a Council for Sustainable Development. Taking cognizance from the work done within the UN in establishing the Council on Human Rights, many thought a new council would see the light of the day at Rio+20. This was not to be, and in many ways HLPF arose out of the ashes of a Council as a hybrid unit. Some countries were adamant at designating HLPF as merely a platform, other would call it a body. A platform has no formal standing within the UN system and a forum is, well, just a forum. The true organisational and formal nature of HLPF is yet to be agreed. For the time being it functions as a coordinating mechanism for the SDGs and the 2030 Agenda, and with a growing mandate and work-programme. Time has come to regenerate the formal power behind the coordinating mechanism of the 2030 Agenda for Sustainable Development.

Agenda-setting – rooted in 67/290, ignored or forgotten?

Any review of a 2030 institution and any new agenda that will take this world closer to the fulfilment of the goals of the 2030 agenda must recognise the directives found in agreed resolutions. Why else do we negotiate and finally agree through consensus on documents? A/Res/67/290, the resolution giving HLPF its mandate and work-programme, is in this matter of ‘constitutional importance.’ 67/290 is often referred to, but to what extent are all paragraphs remembered, understood, and implemented? In the context of the HLPF review and agenda setting for the new cycle, two paragraphs from 67/290 have immediate relevance:

§18. “*Emphasizes* that the forum shall provide a dynamic platform for regular dialogue and for stocktaking and agenda-setting to advance sustainable development and that the agenda of all meetings of the high-level political forum shall be focused, while allowing flexibility to address new and emerging issues;”

§ 22. “*Requests* the President of the General Assembly and the President of the Economic and Social Council to coordinate with the Bureau of the Council and with the bureaux of the relevant committees of the Assembly to organize the activities of the forum so as to benefit from the inputs and advice of the United Nations system, the major groups and other relevant stakeholders, as appropriate;”

What actually do these paragraphs express?

They are about agenda-setting and that the agenda-setting should be based on ongoing processes and, of equal importance, embrace new and emerging issues. The latter part does indeed also reflect one of the key items outlined in the agenda of the Rio+20 conference where all this originated. The second paragraph (§22) states that that the Presidents of ECOSOC and UNGA should consult with the entire UN system and with relevant stakeholders including the major groups to establish these agendas. The question we need to ask is: has this really taken place? And if not, should this process not be reviewed at present due to the ongoing work on reviews and decisions that need to be taken concerning a new agenda cycle? To complete a relevant agenda for sustainable

development, paragraph 22 also has a direct reference to the entire UN system. In this context it must also mean that the key elements of the 2030 Portfolio must be taken into consideration in setting the new agenda for the next cycle.

It has always been cumbersome to engage and include new and emerging issues into agendas. There are many reasons for this, not the least because it is difficult to identify new issues. One of the weaknesses of CSD was its rigid agenda, an agenda that was agreed to last for a decade or more. During the formative parts of HLPF – between 2013 and 2016 – a discussion on agenda-setting and stakeholder engagement, including developing future-literacy models could have been part of the discussion. Instead these years were wasted as the political leadership of the UN at the time showed little interest in having a functional mechanism dealing with the outcomes of the Rio+20 conference. Despite this, the UN secretariat managed to develop a template for analysing trends in sustainable development. Rooted in paragraph 20 of 67/290 and the AAAA outcome document, efforts were made to bring independent scientists into the process to understand the parameters and complexities of present and future trends in sustainable development. A science-based report was to be written. This will materialise itself in 2019 in the Global Sustainable Development Report. The key findings of this report could be brought into the agenda setting process.

Is there enough time?

During the negotiations in the summer of 2013 when member states struggled to agree on the mandates and organisational architecture of HLPF, a recurring question that came up was the duration of HLPF. CSD had a two-week preparatory process and a two-week negotiation process, in all 20 work days. HLPF has ended up with five days plus three days, in all eight days. The question of time is a recurring theme. There seems to be a growing consensus that eight days are too little. Could combining events that are all relevant to the 2030 Agenda and already agreed on be a solution?

As an experiment, let us do the ‘time-math:’

- Could combining the Ffd/AAAA (5 days), the science technology input (2 days) and ECOSOC Partnership Forum, (1 to 2 days) be added to HLPF’ and made into one process, and in this way give the HLPF/2030-Agenda process more time? If we made this combination of events, it would add up to: 9 days (Ffd/AAAA + Science Tech + ECOSOC partner-forum) + 8 days (HLPFs 5 + 3); a total of 17 work days. It would still be short of CSD’s 20 work days, but the entire process could be more focussed on specifically and relevant themes. Combining these events appear to be more of an organisational challenge than a thematic one. One almost obvious advantage to such a combination would be an integration of parallel processes, increasing thematic relevance and contributing strongly to coherence.
- Such a move would be consistent with several of the resolutions mentioned (67/290; 70/1, 70/299, 61/16) and make HLPF at the centre of the 2030 agenda, which also has been stated strongly in several documents.
- It would not run contrary to the formality of the system.
- It would allow for more coherence and integration of process.
- This would also bring the work on the 2030 Agenda by the Subsidiary Bodies and Specialized Agencies at the UN including the Bretton Woods institutions, WTO and UNCTAD into the HLPF process. As ECOSOC is responsible for coordinating the input

from the Specialized Agencies, the agencies and a few subsidiary bodies of ECOSOC could function as ‘Task Managers’ or ‘Global Focal Points’ for the various SDGs, and still keep their own integrity and specialties intact.

Reforming (modernising) HLPF: The case of UNGA, HLPF and a Bureau

Every SG of the UN – except one – has come in with a reform agenda. History shows that these efforts have had varying degrees of success. A key stumbling block appears to have been widespread reluctance to organizational and procedural change. Such reaction is based probably more on caution than obstruction as most delegates are fully aware of how strenuous and cumbersome processes can be to reach consensus agreements.

One way of anchoring a modernized – or positively reviewed HLP – into the system is simply to build on what is already there, and tweak the system to accommodate the urgent challenges involved in the 2030 Agenda. It would also be imperative to see if HLPF lacks strength. And if it does, simply strengthen it. After all it is the key, global mechanisms to coordinate the 2030 Agenda and thus shepherd the world towards a better future.

HLPF functions under the auspices of the General Assembly and ECOSOC. As a new UN entity, such a construct has made many a delegate – including savvy secretariat people wonder about its functionality. In 2013 several member states meant HLPF needed a Bureau. Others were opposed. As of today, HLPF has no politically composed governing body. Yet the question is raised time and again and those opposed argue against creating yet another global bureaucracy. Still at the end of every HLPF – since its inception – delegates have been musing about a political element within HLPF to help steer it. Another issue that keeps coming up is the issue of universality vs the membership of ECOSOC. Debates on this issue have sometimes showed how countries differ in their understanding of UN’s structural formalities. Questions are raised along the lines of: Should ECOSOC with its 54 members be in a position to override the outcome of the HLPF which has a universal membership? Does the fact that ECOSOC is a Charter body give it more political privileges than HLPF which is ‘simply’ a new construct despite the difference in membership? The question itself is not easy to answer, and perhaps needs thoughtful research and dialogue. In the meantime, perhaps a fruitful discussion about this formality could be centred around the following question: If not an elected Bureau, perhaps a Steering Committee? This was, by the way, a Brazilian proposal in 2013, during the formative negotiations of HLPF. Such a Steering Committee could be constructed and function the following way:

- A Steering Committee (SC) for HLPF could have members from the 6 UN GA committees.
- The SC would always be chaired by the President of ECOSOC, and every four year, when the HLPF is convened under the GA, the President of ECOSOC becomes the Vice Chair and the GA President becomes the Chair.
- Such an SC would enable coherence between the UNGA system and the 2030 agenda, even help ‘solve’ the universality conundrum’ – ECOSOC 54 members, HLPF members: all member states.
- An SC would ‘respect’ the two formal elements of the HLPF – that it is established under the auspices of the UNGA and ECOSOC.
- The SC would also be in a position to prepare the agendas for HLPF in close collaboration with the dedicated secretariat, and work with the member states and address national concerns, and work with ECOSOC to coordinate the SDGs across the entire UN system.

- The SC could also function as the formal link between HLPF sessions while not jeopardising ECOSOC's authority and provide a formal sounding board for the secretariat.
- An SC would function as the political governance structure of HLPF. It would be properly representing all member states of the UN, it would be formally in a position to make recommendations that are valid throughout the system, on follow-up and reviews, as requested by paragraph 2 of 67/290 and paragraph 82 of the September 2015 Summit Declaration.

Are we willing to dedicate enough resources to have a functional HLPF?

If we are resourceful, we allocate resources – if not, we fail. This statement functions almost as a dictum in the context of the formalities behind a successful implementation of the 2030 Agenda. Too many times, statements like the following are made: “The UN must do more with less.” And yet – we know there is enough money to go around and solve all the problems we are aware of today. To have a functional HLPF, the mechanism needs resources.

Having a dedicated secretariat was the biggest organisational novelty of the League of Nations and one of its real successes. It meant among others that the secretariat could hold member states accountable to decisions made through minutes being taken, it meant that member states received services on all international issues they took to the multilateral body.

No proposal to strengthen or modernize HLPF will be possible without a well-resourced and dedicated secretariat. The present reorganization has gone a long way to improve the functionality of the service that the secretariat gives member states and other stakeholders and the present secretariat has contributed immensely to the successful outcomes of HLPF. The VNR labs is one outstanding example of the secretariat's ingenuity and dedicated work. But a serious question remains – is this enough? How long can the secretariat function on doing more with less?

The present structure needs to be strengthened, and as we seek coherence and not overlapping, parallel institutions working on the 2030 agenda should be avoided. The first CSD decade (1993 – 2002) was in many ways a strong success – and this is to a fairly large degree attributed to the secretariat of CSD. This success can and should be repeated with a reviewed HLPF serviced by a well-resourced secretariat.

Summary

The focus of this article has been an effort to identify key issues that need to be dealt with in reviewing HLPF. The key issues can be summarised in the following way:

- Mapping and understanding mandates.
- Agenda setting – developing a process according to mandates.
- Emerging issues, helping to identify thematic reviews.
- Integrating the GSDR as the result of an independent scientific appraisal.
- The political and organisational relationships between HLPF, ECOSOC and UNGA, organise a Steering Committee.
- Improved integration of the entire UN system in HLPF (Specialized Agencies, Subsidiary bodies etc.).
- Improved integration of the FfD, AAAA into HLPF, Bretton Woods, WTO, UNCTAD including other relevant elements of the UN pertaining to the 2030 Agenda.
- Integrate the Technology Facilitation Mechanism/ The UN Interagency Task team on Science Technology and Innovation.

- Regional issues, strengthened and improved, more innovative work.
- Integrating MEAs, Conventions and rights issues into the bigger picture of the 2030 agenda.
- Major Groups and stakeholder engagement.
- Developing and negotiating the Ministerial Declaration.
- Implementation and partnerships/role of stakeholders.
- How do we integrate the digital world into the HLPF equation?
- None of this is possible unless we allocate more time and more resources to HLPF.

Epilogue

“Doing more with less” is not a truism, it is a disaster. We are faced with the biggest challenge in humanity’s existence – saving the globe. We cannot afford not to give our ideas adequate resources. We will never be able to calculate the cost of not doing enough. That cost will be astronomical and incalculable. Who will be willing to take the responsibility for such a financial and global disaster – or will we just leave the problems for our next generations – the youth of today to be dealt with and just leave everybody behind?