The means of implementation is an integral part in achieving sustainable development, and my government attaches much importance to the Means of Implementation. In the Means of Implementation we believe that the most important component should be financing, which is discussed at the intergovernmental committee of experts on financing for sustainable development. We are looking forward to the report.

For financing, ODA will keep to play a very important role and Japan will make every effort to continue and enhance our ODA program, but in view of the large size of private finance we should pay significant attention to private financial flow to developing countries. Especially for middle income countries that are home to more than 70 percent of the world's poor people, private finance including foreign direct investment is the key. We support item d.

In addition, we support items h, i, j and k, because we believe that further mobilization of domestic resources is also important.

We are very pleased to see that the document includes the part on Global Partnership, as we believe that Global Partnership is an important component because of diversification of the multi stakeholders in the international society. We therefore support items a, b, c, e and g.

Co chair,

We are aware that many member states are advocating that each goal should have a separate action area on means of implementation. But in this working group we are stressing the importance of the interlinkages among the goals, and my delegation has a question whether it is worthwhile to have a separate means of implementation for each goal despite the fact goals are interlinked with each other. Furthermore, if we have to have an estimated cost for each goal, it is hardly imaginable to have a credible estimated cost by July, which will cover the period until 2030 and which has to be agreed upon in this group. In addition, to have a separate means of implementation for each goal is the same style as Agenda 21, but my country did not pay much attention to the estimated cost for each
chapter in Agenda 21, unfortunately. We have to think about the effectiveness and impact of our report, and we do not believe that to have a separate means of implementation for each goal is an effective way. In order to implement the goals, the member states have to formulate the projects taking into consideration the concrete situation on the ground, and in a sense it should be bottom up approach. I do not think that top down approach will work.

Taking this opportunity, I want to touch on CBDR. From my country's perspective, CBDR is a principle related to environmental issue, global environmental degradation. We do not accept the extension of CBDR to other areas nor do we support the idea that CBDR is an overarching or guiding principle on SDGs as a whole.

What we agreed at Rio plus 20 was a simple reaffirmation of the 1992 Rio principles including CBDR after a long debate at high level. There was no additional meaning in the agreed language in the Rio plus 20 outcome document, to our understanding.

Furthermore, when we speak about official development assistance, it is not implemented from the viewpoint of fulfilling the responsibilities. For some countries it is done for charity, for others it is for solidarity. We hardly accept an idea to link CBDR with aid policy and we do not support an idea that developed countries have to provide ODA as a matter of responsibilities. This is the fundamental challenge to the philosophy of our aid policy.

Some countries argue that climate change is a cross cutting issue and related to each goal, and hence each goal is related to the principles of climate change including CBDR. It is difficult for us to accept this argument. For instance, co chairs document annex one on interlinkages indicates that focus area 15 on climate has an interlinkage with focus area four on education. But I wonder how we can interpret CBDR in education. We believe that the responsibilities to achieve the targets on education in one country primarily lie with the country itself, not the developed countries.

What we need in SDGs is differentiation. Universality does not mean uniformity. We all know that each country has each national circumstances, special situation and different development level. In this exercise, we have to address the special situations in African countries, LDCs, LLDCs, SIDS and middle income countries. The important thing is how we can reflect differentiation of the countries in the SDGs.