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Transitioning from the MDGs to the SDGs: accountability for the post-2015 era

A background report by the CDP subgroup on Accountability [i]

ABSTRACT

The success of the post-2015 development agenda depends on adopting global goals for sustainable development and on designing a robust accountability system. All stakeholders should be involved in the accountability framework. While sustainable development goals (SDGs) are universal in character, they need to be adapted to national contexts, according to specific sets of constraints and opportunities. Countries need also to specify their global commitments to create an enabling environment for sustainable development worldwide. The adaptation of global goals into national targets ensures ownership and facilitates answerability, thus promoting an accountability framework that is inclusive, transparent and participatory bottom-up process.

Keywords: Accountability, post-2015 development agenda, sustainable development goals, global governance, peer reviews, international cooperation

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Acronyms

CDP	Committee for Development Policy
CESR	Center for Economic and Social Rights
CSOs	Civil Society Organisations
DCF	Development Cooperation Forum
ECOSOC	Economic and Social Council
FAO	Food and Agriculture Organisation
GATT	General Agreement on Tariffs and Trade
HLPF	High Level Political Forum of the United Nations
IFAD	International Fund for Agricultural Development
ILO	International Labour Organisation
IMF	International Monetary Fund
INGO	International Non-Governmental Organisation
IPU	Inter-Parliamentary Union
LDCs	Least Developed Countries
MDGs	Millennium Development Goals
OHCHR	Office of the United Nations High Commissioner for Human Rights
OWG	Open Working Group
SDGs	Sustainable Development Goals
SSC	South-South Cooperation
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNFCCC	United Nations Framework Convention on Climate Change
UN-Habitat	United Nations Human Settlements Programme
UNIDO	United Nations Industrial Development Organisation
UNICEF	United Nations Children's Fund
WFP	World Food Programme
WHO	World Health Organisation
WIPO	World Intellectual Property Organisation
WTO	World Trade Organisation

This paper was prepared as a contribution to the work program of the United Nations Committee for Development Policy (CDP) on the United Nations' development agenda for the post-2015 era. This research effort aimed at analyzing and proposing solutions to the current deficiencies in global rules and global governance for development. Additional information on the CDP and its work is available at: http://www.un.org/en/development/desa/policy/cdp/

1 Introduction

For the past few years, the Committee for Development Policy (CDP) has dedicated significant attention to the possible contours of the upcoming post-2015 UN Development Agenda. During the period 2011-2012, its research work focused on possible principles and policy alternatives at the national level for a post-2015 development agenda. That analysis took into account lessons learnt from the Millennium Development Goals (MDGs) experience and the key development challenges that have emerged in recent years. In the period 2013-2014, the Committee shifted its focus of attention to the international environment, in particular to how intergovernmental cooperation could be strengthened to better manage the increasing interdependence among countries and reduce large inequalities among and within countries.

While having agreement on which policies would be conducive to faster implementation of the UN development agenda and to sustainable outcomes, as well as consensus on which reforms in the global rules and global governance are necessary, these factors may not be sufficient to guarantee that agreed policies are actually adopted and implemented. A strong monitoring and accountability mechanism needs to be in place to track progress and to hold States and their partners (multilateral organizations, civil society organizations, business sector and private foundations) accountable for their commitments.

The present paper is organized as follows. Section 2 provides a brief overview of the concept of accountability and considers how it can be applied to the international development agenda. Section 3 examines the challenges for effective accountability for the post-2015 agenda. These include ensuring that a multitude of development partners comply with their commitments and responsibilities, most of which are vaguely defined, not clearly delineated, and involve complex interdependences among several agents. Section 4 identifies important lessons learnt with the MDGs. It indicates that while some of these lessons are being applied in the designing of the new agenda and its goals, others are not. Based on the findings of the previous sections, section 5 presents concrete recommendations for effective accountability for the post-2015 era.

2 Defining and applying accountability at the international level

The notion of accountability has its origins in national context out of concerns about the need to control power, to prevent abuse of authority, and to keep the exercise of power within the limits of agreed rules of conduct and procedures. Large inequalities in power make accountability even more necessary, but also more difficult, to secure.

Schedler (1999) argues that accountability involves two dimensions: (i) *answerability*, that is to say, the obligation public officials have to inform about and explain their actions; and, (ii) *enforcement*, or the capacity to subject power to the threat of sanctions or disciplinary actions. Sanctions are not exclusively judicially applied, and the type of sanction used largely depends on the nature of the infraction or the misconduct in question. To these two dimensions (answerability and enforcement), one could add a third dimension: *delimitation of responsibility*. Defining over what, whom and how public agents are responsible for their actions to be evaluated in a transparent and objective manner (Office of the United Nations High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), 2013).

Accountability as answerability aims at creating transparency. It relies on information dissemination and the establishment of adequate monitoring and oversight mechanisms. Enforcement aims to discourage and, ultimately, punish improper behavior. As discussed below, this dimension of national accountability gains a different connotation at—and

it is not easily transferrable to—the international sphere, particularly, in matters related to international cooperation and global development agendas.

Schedler also indicates that accountability manifests itself in various domains: political (substantive policy making and its processes); administrative (efficiency and correctness); professional (ethical standards, professionalism); financial (use of public funds); legal (observance of laws, rules and legal disciplines); etc. Moreover, different parties can exercise accountability. *Vertical accountability* refers to those instances where principals put agents to account (usually in the exercise of political and moral accountability). *Social accountability*—the rendering of public officials accountable by society at large, the media, etc.—is one form of vertical accountability. Lastly, *horizontal accountability* takes place when accountability (e.g., administrative, financial, legal, professional) is exercised between agents (courts, disciplinary committees, specialized agencies, etc.) of comparable but autonomous power. Peer reviews and mutual accountability[1] are forms of horizontal accountability at the international level.

Lack of enforceability is often identified as a major issue in international accountability. For instance, one of the main critiques to the United Nations Framework Convention on Climate Change (UNFCCC) and the Kyoto Protocol relates to their enforcements mechanisms. The UNFCCC itself sets no binding limits on greenhouse gas emissions and contains no enforcement mechanisms. The Convention provides a framework for negotiating specific international treaties called protocols that set binding limits on greenhouse gases. The only enforcement of the Kyoto Protocol for Annex I countries is that if a party is not in compliance with its emission targets, it is required to make up for the difference during the second commitment period plus (a penalty of) an additional 30 per cent. In addition, that country will be suspended from making transfers under an emissions trading programme. The enforcement branch of the Compliance Committee has the responsibility to determine consequences for Parties not meeting their commitments. Looking forward, there is no easy response to enforceability in a post-Kyoto agreement; from a Climate Change accountability perspective, mechanisms for enforcement are a key question of current negotiations.

Enforceability gains a very different dimension in the case of multilateral trade regime. In that framework, the approach to enforcement is to enable members to "punish" violators. However, the World Trade Organization (WTO) itself, and the General Agreement on Trade and Tariffs (GATT) before it, does not have the power to impose proper behavior on its members, nor to "punish" violators. Punishment is carried out by other members. Under the GATT, if a country failed to follow the rules, other countries were allowed to deviate from the rules with respect to the offending member. For example, in the "chicken wars" of 1962, the United States was allowed to impose tariffs on $26 million worth of European goods because Europe violated GATT rules (Irwin, 2002).

The WTO has extended this approach through its dispute settlement mechanism by allowing countries to punish members who violate the WTO rules. This collective enforcement solution is consistent with game theoretic evidence, suggesting that quick retaliation against those who deviate from cooperative agreements is a winning strategy in a repeated game. Nonetheless, the dispute settlement mechanism is not flawless (Lee, Shin and Shin, 2013) and, while punishing offenders, it may not necessarily lead to change in behavior.[2] More importantly,

1 Mutual accountability was defined in the Paris Declaration on Aid Effectiveness as shared responsibility among both donors and recipient countries for the effectiveness and quality of development cooperation. It relies on trust and partnership around shared agendas, and on encouraging changes in the policies and actions needed to meet commitments rather than on any sanction for non-compliance.

2 The dispute on upland cotton subsidies is a case in point. Such subsides remained despite being ruled incompatible with WTO disciplines. For details see

this approach may not be easily replicable or applicable to the other sphere of the global partnership for development.

How can accountability be understood in the context of the post-2015 development agenda?

It should be clear that accountability for the post-2015 agenda is not exercised to control power or to prevent the abuse of authority, although there are marked power imbalances that are reflected in the global governance structures (CDP, 2014). It will unlikely lead an administration to be impeached or voted out of office – one of the essential mechanisms of enforcement of accountability in national democratic processes. Nonetheless, when governments get together and reach a consensus on a vision for the future of mankind and declare to the world that they "will spare no effort to free our fellow men, women and children from the abject and dehumanizing conditions of extreme poverty", or that they "have resolved to create an environment – at the national and global levels alike – which is conducive to development and to the elimination of poverty" (UN General Assembly, Millennium Declaration, paragraph 11), they are also holding themselves responsible, and for that reason, accountable to the fulfillment of those pledges.

Commitments such as ending abject poverty, and freeing the human race from want, are often referred to as "imperfect duties", as non-fulfillment of such commitments cannot be easily attributed to a specific duty holder (Murphy, 2014). At the national level, imperfect duties are not justiciable. At the international level, commitments such as those of the Millennium Declaration are largely voluntary and, therefore, not enforceable in a sense. Furthermore, as partners declare their joint commitments ("we resolve", "we will spare no efforts", "we are determined", etc.), it is not clear who is responsible for what.

The above notwithstanding, these imperfect obligations are morally binding.[3] Governments are accountable to the peoples to whom these commitments are being made. They are also accountable to each other not only due to their roles as providers and recipients of "means of implementation" (financial resources, technology and expertise), but also due to existing interdependences in the global economy. These interdependences imply that actions at the national level are no longer sufficient to ensure the delivery of agreed outcomes. Moving forward, a clear delimitation of responsibility is essential for accountability in the post-2015 era. Accordingly, these obligations must be better specified and responsibility clearly delineated (Ocampo and Gomez, 2014).

While political accountability is essential, efficient and professional bureaucracies, sound and transparent governance structures, efficient and uncorrupt management of public funds, etc. are necessary for policies to achieve anticipated outcomes. Thus, when world leaders and their development partners assemble at the High Level Political Forum of the United Nations (HLPF) to monitor and follow up on the post-2015 development agenda, they should be answering to the global public on policy choices and policy implementation. They should also be informing about results achieved, reporting on the quality of these outcomes, and on whether results met agreed standards.

A robust accountability mechanism can contribute to strengthening the political commitments made, and create greater incentives for improving

WTO Dispute DS267: United States – Subsidies on Upland Cotton available at http://www.wto.org/english/tratop_e/dispu_e/cases_e/ds267_e.htm.

3 Sengupta (2013:79) further argues that "[f]or some of the duty holders—whom [Amartya] Sen describes as "anybody who can help"—the specifications of the obligations may not be exact, but they may still be helpful for securing rights, because if somebody can help they have an obligation to help. But for other duty holders the obligations can be more precisely formulated and imposed."

policy-making and the allocation of resources associated with the implementation of those commitments. In this regard, Sengupta (2013: 75) argues that "a transparent consultation mechanism subject to democratic pressure of public opinion can often play a more significant role in enforcing institutional agreements, especially in human rights, than any outside judicial authority."

The post-2015 agenda should, thus, include a system of "accountability for results and constructive change". This system should monitor progress towards agreed objectives, examine obstacles to implementation, identify successful approaches, and suggest changes and remedy actions to those policies deemed ineffective to meet internationally agreed goals. Having effective accountability will also depend on how clearly the new agenda is drafted. This includes having clearly delimitated responsibility for implementation among partners (which, naturally, needs to be compatible with the goals to be achieved), and relevant quantifiable and monitorable targets, which will need to be supported by adequate information systems.

However, it should be emphasized that indicators are intended to help monitor progress towards important objectives and need to be used in combination with qualitative analyses of progress, challenges and constraints. Global governance and the injustices of the global economic system will be sidelined in international development debates if quantitative targets and indicators drive the agenda. Excess reliance on indicators as a framework for accountability is, therefore, not only inadequate but will also likely distort international development priorities..

3 Challenges for effective international accountability

A plethora of partners

The development landscape has changed in recent years. The change is not restricted to the emergence of global economic powers from the developing world. Development in the post-2015 era is a multi-stakeholder agenda, where various actors besides governments have a role to play. Having a wide range of players, while a positive development due to the different contributions these various partners can bring, may require innovative thinking for the development of an effective accountability system.

Governments of both developing and developed countries have a dual role. The post-2015 agenda is a universal agenda, with sustainable development goals to be achieved by both developing and developed countries alike. Thus, on the one hand, all governments are responsible for implementing the new agenda, fulfill its related goals and adapt its targets to national contexts. Governments should also introduce the policies necessary to achieve those goals. On the other hand, governments are responsible for making available the necessary resources for implementation, not only domestically, but also internationally, in accordance with their individual capacity.

The above implies that developed countries' participation and accountability should not be limited to goals and targets related to the global partnership, but also to the other development goals, adjusted to their national contexts as appropriate. By the same token, it also implies that developing countries, too, have a role to play in facilitating the provision of means to implement the agenda.

South-South cooperation (SSC) has increased recently. SSC goes beyond increased economic and financial integration among developing countries, and includes transactions and transfers on based on solidarity and non-commercial motives. SSC implies that developing countries are also providers of means of implementation to fellow developing countries. Accordingly, SSC also needs to be aligned with and contribute to the implementation of the post-2015 agenda. It needs to be an integral part of its accountability architecture. Yet, very little is known about the developmental nature of non-commercial SSC. Accountability mechanisms are still incipient

in this area and need to be developed. An additional challenge is to define how SSC accountability should be included in the global accountability framework.

The Millennium Declaration also recognized the need to "ensure that globalization becomes a positive force for all the world's people" and that "at present its benefits are very unevenly shared, while its costs are unevenly distributed." It further indicated that "efforts must include policies and measures, at the global level, which correspond to the needs of developing countries and economies in transition and are formulated and implemented with their effective participation" (UN Millennium Declaration, paragraph 5). Therefore, governments are not only accountable for the provision of technical cooperation and financial, but also for the rules that govern global finance, trade, and technology generation and transfer—and, we could add, for the lack of international rules in other areas, such as taxation and migration. In other words, they are also responsible for putting in place a set of rules that ensure an "enabling environment" for development.

National and local parliaments have a crucial role to play in ensuring that commitments are translated into policies at the national level and that these policies are in fact implemented. Parliamentary committees and commissions are important accountability tools in many countries, and have not fully exercised their roles in facilitating the adoption of policies to reach common objectives, or to ensure their governments fulfill their international development commitments.

Civil society organizations (CSO) are both advocates and implementing partners. They are also active promoters of social accountability, particularly with respect to official development partners and big corporations. But, with the increasing recognition of CSOs as development agents, comes the need to improve upon the effectiveness of their contribution towards common goals and to have effective accountability mechanisms in place. Accountability of CSOs should be not only in respect to those who fund them but also, perhaps more importantly, in relation to those whose interests they claim to promote.

There are currently several initiatives to promote CSO accountability. Examples are the International Framework for CSO Development Effectiveness and its Istanbul Principles; the International Non-Governmental Organization (INGO) Accountability Charter, among others. The challenges do not seem to be lack of global standards for the CSOs. Challenges seem to rest, first, on how enabling the local environment is (whether domestic regulation and policies facilitate or constrain their actions); second, how these standards can be adjusted to the local context (IBON International and others, 2014); and, third, how local CSO accountability mechanisms can relate to other accountability frameworks at the country level and to the global process.

While, at the UN, there are tracks for the *private sector* to contribute to the deliberations, accountability mechanisms developed for the sector do not necessarily have the post-2015 goals and commitments in mind. The mechanisms were not always designed to take into account developmental considerations, either. In the case of the business sector, for instance, there is no mechanism to assess its contribution to the fulfilling of the post-2015 goals. That role should be understood as going beyond the observance of national rules and regulations regarding labour, environmental, fiscal and other obligations specified by domestic law. Yet, even when private firms include development objectives in their core business strategies, or explicitly adhere to international standards such as of those of the Global Compact, it is not clear how to account for their contribution to the realization of those objectives.

Furthermore, the participation of large philanthropic organizations, such as Bill and Melinda B Gates Foundation, is not free from challenges, either. While philanthropic organizations contribute to the fulfillment of development goals, participation can be a challenge, particularly when there is little coordination with other donors, and their interventions

are not fully aligned with the development objectives and strategies of recipient countries. It has been argued that many philanthropic organizations suffer from accountability-deficits operations, underinvest in learning and evaluation, lack transparency and avoid public scrutiny. The latter may be originated out of concern that these organizations have been potentially constrained in their actions and approaches. Yet, as these organizations operate in sectors such as health and education, they have a significant influence in the public goods domain which may lead to privatizing development-related decision making (Edwards, 2011:11). Some of these shortcomings could be addressed by initiatives such as diversifying the composition of boards of directors; greater adherence to principles promoted by the Paris Declaration on Aid Effectiveness, the Council on Foundations and the European Foundation Centre, and by inviting independent evaluation and feedback.

International organizations are, in turn, responsible for fulfilling the obligations set up in their own charters and decisions by member states, and for meeting the specific responsibilities given to them in the implementation of international development goals. The monitoring and accountability framework for the post-2015 should explicitly incorporate accountability mechanisms on the role of international organizations in implementing the development agenda.

In need of clearly specified responsibilities

While not a new concept in the global partnership for development, accountability has not been fully exercised or applied. Taking the MDGs as an example, some components of answerability on the pledges included in the Millennium Declaration have been put in place. Measurable targets have been identified and the UN system, with the support of other specialized agencies, developed and introduced a statistical data base to support a monitoring framework. That framework has also included several progress reports prepared by the UN Secretariat, the World Bank and other institutions. Moreover, it has encompassed a system of voluntary country presentations within the context of the annual ministerial reviews sponsored by the Economic and Social Council. Nonetheless, there has been dissatisfaction with the framework.

First, the process of target selection has raised concerns. In some instances, targets were perceived to be unfairly chosen, incomplete and incoherent *(see section 4)*.

Second, the voluntary country presentations worked more as showcases of country experiences than peer review exercises. As a result, there has been limited constructive debate and guidance on how to improve performance. Moreover, mutual accountability exercises are still contaminated by power imbalances and an outdated donor-recipient approach. Progress has been slow and patchy (UNDESA, 2014).

Third, monitoring seemed to place more emphasis on the statistical information component of "answerability" than on the provision of explanation for and analysis of actions taken.

Fourth, there was insufficient clarity on the delimitation of responsibilities. The Millennium Declaration adopts the principle of shared responsibility for managing global economic and social development. Yet, it does not identify or differentiate these responsibilities among States despite the considerable differences in capacity among them. As seen above, accountability requires delimitation of responsibility.

Subsequent initiatives such as the Brussels and Istanbul Programme of Action identified which actions should be taken by the least developed countries (LDCs) and their development partners. However, these identified actions have not been necessarily relevant or sufficient to achieve the outcomes targeted in these action programmes. Moreover, the interdependence among actions by LDCs and their partners is not clearly stated or recognized in these documents, which compromises answerability and, therefore, accountability.

4 Moving forward: International accountability at work

As indicated above, developing accountability systems based on a set of goals is not sufficient to ensure that commitments will be kept and a mutually agreed vision of development will be achieved. Additional efforts have to be made to define the specific commitments and associated responsibilities of all actors, i.e., national governments, international organizations, civil society organizations, foundations and private firms. All positions of authority are required to clearly define duties and performance standards, which would enable their behavior to be assessed objectively and transparently. Such requirement is necessary for both answerability and the provision of incentives to comply. It is equally critical that the various interdependences that can potentially affect policy implementation are identified and properly addressed. This task may be complicated by the fact that the post-2015 development agenda will be contained in a political (not a technical) document. It will be the outcome of a negotiation process, reflecting consensus among several different stakeholders.

Additionally, in designing the accountability framework for post-2015, the objective should be not to create a complex, highly procedural and unmanageable structure, but rather to build upon existing mechanisms, strengthen them where necessary, and support new ones where applicable. The promotion of effective and coherent links among the various accountability mechanisms at local, national, regional and global levels is also needed. In this regard, the experience gained with the MDGs should guide the design of the accountability framework of pots-2015.

Improving upon the MDG experience: goal-based accountability

The MDGs framework can potentially strengthen accountability because it evaluates performance of countries on the basis of objectively verifiable data, compared over time to reveal improvement or deterioration. The purpose of these goals and targets was to facilitate and harmonize reporting. But using the MDGs framework to monitor poverty reduction, and to hold governments accountable for their Millennium Declaration commitments, proved to be problematic. The targets were, in some cases, reductionist and failed to capture unmeasurable priorities. They also imposed one-size-fits-all national targets that ignored the diversity of realities amongst and within countries (CDP, 2012).

One critical element for goals-based accountability to work is that data need to be available on the goals and targets that are to be pursued. Despite some progress in recent years, data availability remains a huge challenge. Too little has happened to sustainably strengthen statistical capacities in developing countries (Chen et al, 2014; Klasen, 2012). Even for the relatively small set of MDG indicators, many developing countries, including many LDCs, lack timely information on the majority of indicators. For example, on MDG 5, the Maternal Mortality Goal, there is no information on the level of maternal mortality in 1990 as well as on its current level for the vast majority of developing countries. All information provided in monitoring reports is model-based simulations. As a result, the High Level Panel on the MDGs (UN, 2013) called for a data revolution to improve the monitoring of development outcomes and, more recently, an expert group has made proposals on how to move such a data revolution forward (UN General Assembly, 2014).

Additionally, focusing on what is measurable leaves out what cannot be measured. The list of goals, targets and indicators did not do justice to the vision expressed in the Millennium Declaration and its commitments to equality, respect for nature, participation, and human rights including the Right to Development (Fukuda-Parr, 2013). The agenda also left out major development challenges, such as climate change, peace and security, democratic governance, inequality and subsumed employment, and hunger into poverty.

In part because of the difficulty of quantification, and also for political reasons, the MDGs were particularly weak in the area of global governance. Developed as MDG 8 on 'the global partnership for development', the targets were limited in scope and some did not have quantitative targets (Caliari, 2014). Also, they did not fully align with human rights commitments (Fukuda-Parr, 2006). In fact, it has been recognized that "one of the most persistent accountability deficits in the current MDG framework has been the difficulty of holding industrialized countries to account for the commitments they made to the global partnership for development, and for the transitional human rights impact of their development aid, trade, and investment policies." (OHCHR and CESR, 2013: x).

The MDGs also ignored diverse country starting points and realities while imposing a one-size-fits-all target to all countries. These targets were unrealistic for the countries with the lowest starting points, requiring growth rates and human development progress far exceeding historical experience (Clemens, Kenny, & Moss, 2007). The methodology by which they were set was biased against Africa (Easterly, 2009). At the same time, they are irrelevant for many countries where the targets have already been reached, or are close to them. This problem seems to persist in the Open Working Group (OWG) proposal. The target on maternal mortality is a case in point. Global maternal mortality ratio is set at 70 for 2030, a level several developing countries—not to mention all developed countries—already surpassed.

Global goals have been interpreted as national targets (Vandemoortele, 2009), without being adapted or adjusted to national context. By insisting on levels rather than on the rate of progress, the significant improvements in lives of people in many countries, particularly in Africa, have not been properly acknowledged, and the efforts of countries are found inadequate simply because they did not reach the uniform numerical targets that were set.

Transitioning from MDGs to SDGS: goals, targets and accountability for the post-2015 agenda

Many of the weaknesses of the MDGs can be addressed by improving consultation mechanisms. In fact, significant progress has been made in this direction both in the deliberations supporting the work of the OWG and in the various consultations and exchanges on shaping the post-2015 development agenda. At the same time, with the UN General Assembly deciding that the proposal by the OWG on SDGs "shall be the basis for integrating sustainable development goals into the post-2015 development agenda" (General Assembly resolution A/68/L.61, paragraph 2), it is likely that some of these challenges will persist in the post-2015 landscape.

Several issues come to fore. For instance, learning from the MDGs as explained above, the SDGs need to be understood as universal in character, but countries need to adapt them to national contexts, taking into account their specific sets of constraints and opportunities. This requires a process of democratic consultation, including national parliaments and the civil society. Countries also need to specify their global commitments to create an enabling environment for sustainable development worldwide. The adaptation of global goals into national targets ensures ownership and facilitates answerability by all stakeholders to citizens and to the global community. The need to adapt specific targets to national realities has to be further clarified as negotiations on the SDGs move forward. Thus far, it seems that the problem has not been properly addressed, and the potential conflict between global and national targets remains.

The current proposal for SDGs, as prepared by the OWG, has not taken much note of the massive problems of data availability and lack of statistical capacity to generate the required information for accountability. The proposal is for 17 goals and 169 targets. For a vast majority of these targets, reliable, timely and accurate information is currently lacking

for a large share of developing countries, including most LDCs. It is also very unlikely that such data will become available for a substantial number of targets in the near future.

Furthermore, several of the proposed SDG targets mix certain well-being outcomes (such as reduced poverty, improved education and health), with the means to achieve these outcomes. For example, doubling agricultural productivity of smallholders (SDG target 2.3) is not an end in itself; it will, of course, be important if it raises incomes, health and nutrition of smallholder farmers. Similarly, increasing the recycling and reuse of water (SDG target 6.3) is not an end in itself. If done properly, it will improve health and water access. Many SDG targets are actually means to achieve other targets.

Another concern is that global governance objectives will likely continue to be left off the table, or not sufficiently taken into account in the post-2015 framework. SDG 17 largely equates global partnership with the provision of means of implementation, and does not go much further than MDG 8. While a much more modest version than what was envisaged in Monterrey in 2002 is included in a subsection on systemic issues, it just goes as far as having targets for enhanced macroeconomic stability, enhanced policy coherence for sustainable development, and a call for respecting policy space. Proposed SDG 16 (on peaceful societies, inclusiveness and accountable institutions), however, includes a target (SDG target 16.8) on broadening and strengthening the participation of developing countries in the institutions of global governance (UN General Assembly, 2014). Nonetheless, nothing is mentioned with respect to global rules for the generation of an enabling environment where globalization can de facto benefit all.

5 Towards effective accountability for the post-2015 agenda

Global governance, as currently designed, suffers from a deficit of both accountability and legitimacy. Its structures and rules are characterized by severe asymmetries in the various decision-making processes where developing countries have limited influence on shaping the rules and regulations, which they must abide to. They also reflect the unbalanced nature of globalization. These asymmetries, in turn, lead to asymmetries of outcomes. They leave some countries and peoples behind, participating at the margin of the global economy. At the same time, global rules have led to a shrinking of the policy space of national governments, particularly of the developing countries, in ways that impede the reduction of inequalities within countries (CDP, 2014). Apparently, a clear mechanism to hold all countries accountable for the wide international development results is missing.

To overcome the asymmetries that hamper development cooperation process in delivering results, the reform of accountability framework for post-2015 needs to rest on several critical principles. These principles should orient the creation of accountability mechanisms for global governance, based on equality of opportunity. Applying these principles is very important if the global partnership is to deliver significant, expected results and that global partnership would not remain only a beautiful rhetoric.

Subsidiarity: This principle suggests that issues ought to be addressed at the lowest level capable of addressing them. Accountability in international relations or organizations relies on a delegated aspect of that accountability (Grant and Keohane, 2005). Thus, national governments are held to account for the inter-state relations they enter into, as well as for their participation in international forums of cooperation (Herman, 2014). To overcome the lack of horizontal accountability at the international

level, strong ties to national accountability frameworks should be established. These ties should be supported by active international and national social accountability. Linking national parliaments with international social accountability is essential, as parliaments are, ultimately, institutions formally in charge of making government accountable for international commitments.

Universality: The post-2015 will reflect an agreed shared vision of the future for the world. It will require efforts by all governments and their development partners towards turning that vision into reality. This universality needs to be reflected also in the accountability system for the post 2015 agenda, and that system should include platforms of accountability for all those involved: governments and their development partners.

Ownership: This principle is essential elements of the follow-up and implementation of the post-2015 development agenda. In particular, there should be ample space for national policy design and adaption to local settings. This implies that the accountability mechanism should take into consideration regional, national and local circumstances and priorities. This critical element guarantees the "ownership" of this agenda by national government as societies—without which the post-2015 development agenda will not be realized.

Coherence: This principle calls for building a genuine, mutually reinforcing system among existing accountability mechanisms, for establishing linkages and complementarities among them to avoid inconsistency and duplication of efforts. It also implies that policy coherence for development should be understood as an accountability tool to communicate the results achieved and for achieving better and more coherent policy decisions for development outcomes (Knoll, 2014).

Inclusiveness and transparency: Global governance institutions need to be representative of, and accountable to, the entire global community; moreover, decision-making procedures need to be democratic, inclusive and transparent. In the absence of these, they will lack universal legitimacy and their effectiveness will be compromised. As mentioned above, power imbalances continue to shape the definition and conceptual lens of global accountability. Within such environment, "weak states will continue to be subject to the whims of the powerful"(Grant and Keohane, 2005). As Held (2004) notes, the "extension of the democratic ethos that prevails in most national governments to the global level requires that those affected by extra-territorial decisions and the impacts that may accompany it, are given an ability to participate in the discourse related to those issues, thus re-establishing equivalence." Balancing the inherent power asymmetries is mandatory for effective horizontal and transparent accountability. This requires a stronger voice for partner countries to overcome the imbalances in the aid relationship, strong surveillance of commitments by independent Secretariats, as well as high-profile political debates.

Result-oriented commitments: Defining global goals for development cooperation both in the narrow or broader sense is not sufficient; a special effort has to be made to define the specific commitments and associated responsibilities of all actors, i.e. national governments, international organizations, civil society and private firms. The requirement that all positions of authority should have clearly defined duties and performance standards would enable their behavior to be assessed objectively and transparently. It is, thus, a necessary prerequisite for both answerability and incentives to comply.

Essential elements of effective accountability for the post-2015 agenda

Based on the analysis above, the provisions of the General Assembly resolution that the High-Level Political Forum (HLPF) and the essential elements for the follow-up and implementation of sustainable development commitments,[4] it is recommended

4 See United Nations General Assembly resolution 67/290 of 9 July 2013 on the Format and organizational aspects of the High-Level Political Forum on sustainable development; and resolution 68/1 of 20

that a reformed and strengthened monitoring and accountability framework for the post-2015 agenda is built on the following eight essential elements (Ocampo, 2014):

First, it should be a bottom-up process (corresponding to the subsidiary principle) and rely on the broad use of national accountability mechanisms, which are essentially stronger than international ones. It should, thus, place parliaments at the center of the post-2015 accountability exercise. Consequently, the Inter-Parliamentary Union (IPU) should be an essential partner in the consultations, while national follow-up processes should also include local and regional governments. The regional layer of accountability should be designated for peer reviewing and other forms of horizontal accountability. These national and regional processes would, then, converge to the HLPF, which has been mandated to provide political leadership and review implementation of sustainable development commitments (see also below). These recommendations are also in agreement with commitments made by UN member States that the post-2015 agenda will be adapted to national priorities.

Second, a strong monitoring mechanism must be in place at both the regional and global levels. Monitoring should have a certain level of independence, basically by giving the responsibility to the UN Secretariat, including the secretariats of the regional commissions, in order to assure impartiality of the monitoring exercise (evaluation of powerful and less powerful members being treated equally).

Third, a robust information system, essentially an expanded statistical data based on the follow-up mechanism of the MDGs, is required. This implies, foremost, strengthening the statistical capacities of developing countries to produce basic data about their own economic, social and environmental conditions. This also requires building up information in areas where no data is currently available. However, building a database to monitor 17 SDGs with 169 targets would be very costly.[5] The solution might be to stream down the list of goals and targets based on cost-benefit principle. As pointed out in section 4, it should also be used in combination with qualitative analyses of progress, challenges and constraints.

Fourth, it is essential that monitoring should feed into the first dimensions of accountability –answerability. It should lead governments to explain to their national constituencies and partners and justify their performance in fulfilling their international commitments. In the post-2015 agenda, an "institutional home" where governments discuss the conclusions of those evaluations and their recommendations should be provided by the HLPF, including its annual ministerial meetings in the high-level segment of ECOSOC and, in the case of development cooperation, by ECOSOC's Development Cooperation Forum (DCF).

Fifth, the system should use, to the extent possible, the best forms of international horizontal accountability, basically peer reviews for partners that see themselves "as equals". The regional processes should be the basic framework to undertake such exercises. Peer review exercises could be also introduced for other types of partners besides governments (such as corporations and civil society organizations). Alternatively, special and independent boards or review working groups could be established to monitor the contributions of these actors for the implementation of the post-2015 agenda. In the case of voluntary, charitable and other types of non-governmental organizations, reliance of existing accountability initiatives, such as those mentioned in section 3, could be incorporated in the overall architecture of accountability.

Sixth, mutual accountability should be used for development cooperation and, more broadly, for the global partnership for development, as the essential

September 2013 on the Review of the implementation of General Assembly resolution 61/16 on the strengthening of the Economic and Social Council.

5 As estimated by Lomborg (2014), the cost would add up to around $1.5 billion per SDG target, which means that measuring all 169 proposed targets would eat up 12.5 per cent of total international development aid.

mechanism of horizontal accountability. It should be supported by strong monitoring of the global partnership for development by the UN Secretariat.

Seventh, since the sustainable development agenda should involve strong partnerships, active social accountability exercised by multiple civil society organizations at the national, regional and global levels should be an essential component of the follow-up process. Specific accountability frameworks will also have to be put in place for the civil society organizations and the private sector.

Last but not least, *eighth*, the proposed accountability framework cannot exist as a credible mechanism without an overarching commitment to the critical principles discussed previously: subsidiary, universality, ownership, coherence, inclusiveness, transparency, and result-oriented commitments. Furthermore, since the development agenda is not only about technical cooperation and financial flows, but also about the rules that govern global finance, trade and technology generation and transfer, among others, the agenda should ensure an "enabling environment" for development. The monitoring and accountability framework for the post-2015 should explicitly incorporate both dimensions.

Recommendations to the High Level Political Forum, ECOSOC and other UN fora for effective accountability reviews under their respective mandates

Given the complexity of the post-2015 agenda, it would be necessary to undertake the annual follow-up accountability exercises by ECOSOC with a thematic focus though "reflecting the three dimensions of sustainable development". The same thematic focus should be applied in regional consultations. In contrast, national consultations would have to take into account national priorities. Regional and national follow-up processes would be undertaken on a yearly basis, including on the year when the HLPF meets at the heads of state level (HLPF summits in short). It should be stressed that, while regional and national follow-up processes would be undertaken on a yearly basis, they should also be an agenda in the four-yearly meetings of HLPF at the heads of state level.

The four-yearly HLPF summits should emphasize, in a definitive manner, the comprehensive character of the post-2015 agenda by placing very high in its agenda the progress in furthering the global partnership for development. In fact, SDG 17 should be a main item on the agenda of the HLPF summits. These summits should consider, as priority, new actions to accelerate those elements of the agenda that are progressing at slow pace and unblock perceived obstacles that may be determining such slow progress.

Beyond the specific responsibility of the HLPF as specified in resolution A/67/290, the General Assembly in the same resolution (preamble paragraphs) reaffirmed that the mandate of ECOSOC under the UN Charter should be understood as being the "principal organ in the integrated and coordinated follow-up of the outcomes of all major conferences and summits in the economic, social, environmental and related fields". This should be understood as a mandate for the whole ECOSOC system, including its main organs—notably the Development Cooperation Forum in the area under its mandate—but also the functional and regional commissions and expert bodies. In this light, the subsidiary bodies of ECOSOC should undertake specific responsibilities for the much closer follow-up of specific development goals, which should be integrated with their own follow-up of the global conference and summits under their purview. In this line, and based on the proposed set of SDGs—which, as we have argued, should be streamlined—these are specific responsibilities that could be assigned to specific subsidiary bodies in the follow-up process (Ocampo, 2014):

- The Commission on Social Development for the follow-up of SDG 1 to SDG 4, SDG 6 and the employment dimensions of SDG 8. This could include annual reviews of specific goals.

- The Commission on the Status of Women for the follow-up of SDG 5, in the broader context of the follow-up of the Fourth World Conference on Women (Beijing).
- The Commission on Population and Development for the issues of universal access to reproductive health-car in SDG 3, and migration issues of SDG 10.
- The Commission on Science and Technology for Development in the technological aspects of SDG 9 and technology cooperation issues of SDG 17.
- The UN Forum on Forests for the follow-up of the relevant issues in SDG 15.
- The Statistical Commission for monitoring the information system that has to be put in place as well as the technical support for developing countries than could require it, according to the relevant mandates of SDG 17.
- The Permanent Forum on Indigenous Issues for the broader follow-up of how the post-2015 is reflected in the well-being of indigenous people.

Some of the above issues are not covered by the current ECOSOC system structure. Therefore, the work of the different subsidiary bodies of ECOSOC should be complemented with other bodies within the UN system. This includes, in particular:

- The United Nations Environmental Assembly, the governing body of UNEP, for the follow-up of SDG 12 to SDG 15.
- UNCTAD should complement the work of ECOSOC in the follow-up of the economic development issues of SDG 8 to SDG 10.
- The follow-up process for the Monterrey Consensus (hopefully to be upgraded in Addis Ababa in 2015) for the follow-up of the relevant cooperation and systemic issues in SDG 17.
- The Peacebuilding Commission for the follow-up or relevant issues in SDG 16.

UN specialized agencies—FAO, IFAD, ILO, IMF, UNESCO, UNIDO, WHO, WIPO and the World Bank Group—and funds and programmes—UNDP, UN-HABITAT, UNICEF and WFP, aside from those already mentioned—should also participate in the follow-up process in their areas of competence, placing the post-2015 at the center of their work. These agencies would participate in the HLPF consultations to the extent that the theme covered is relevant for them. It would also be desirable that the World Bank would continue to produce the Global Monitoring Report as one of the instruments for high-level monitoring of the post-2015 agenda that serves for the discussions in the Development Committee of the Bretton Woods Institutions.

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