



BACKGROUND PAPER 1

From Count-ability to Accountability

An Overview

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May 2015

(Draft)

IRF2015 is a collaboration of 11 leading research institutes from across the globe that responds to the need for independent, rigorous and timely analysis to inform the evolution of the post-2015 development agenda and the concurrent intergovernmental process on Sustainable Development Goals (SDGs) agreed to at Rio+20. IRF2015 partners envision a post-2015 development agenda that is universal in scope, takes an integrated approach to the economic, social and environmental dimensions of global development challenges, and can lead to more sustainable and equitable development outcomes for all.

The views expressed in this paper are those of the author(s) and do not necessarily reflect the views of IRF2015 partner organizations.

Executive Summary

An integrated approach, a transformative and universal agenda, and multiple players: the Sustainable Development Goals (SDGs) imply many changes, including the need for new and more effective approaches to accountability. Accountability is politically sensitive, and intergovernmental debates tend to focus on the issue of **data-gathering** and review and monitoring. Both are absolutely crucial: transparency and regular reviews are needed to assess progress. But they are not enough: **accountability** is needed to discuss how to act on (lack of) progress. In an increasingly interdependent world, the transboundary impacts of domestic policies will require more collective action and collaborative transparency. The SDGs can't be achieved in isolation, connected as we are through trade, global supply chains, transboundary freshwater resources, monetary policies, foreign direct investment and illegal capital flight, IT and social media, communicable diseases and climate change.

Experts generally distinguish three dimensions of accountability: **responsibility**, the requirement that all actors should have clearly defined duties, objectives and performance standards; **answerability**, the requirement to inform, explain and justify decisions and actions to those affected by these decisions; and **enforceability**, the capacity to reward good performance or impose sanctions to reprimand bad performance against set standards in an agreement between parties. Vertical accountability (principal-agent relationship) will remain difficult in the UN context, but moving from global monitoring and reports to increased horizontal accountability and shared learning amongst states, sub-national institutions and across multiple non-state actors must be possible in an interdependent world. **Collaborative transparency** through open and crowd-sourced approaches to information provide an opportunity to extend the link between transparency and participation, providing an opportunity for sharing and accessing information and achieving a clearer picture of who does what, how and with what results. These crucial steps to enhanced accountability do not impinge on sovereignty, but do require countries to think of the transboundary externalities of their domestic policies, and to exercise **responsible sovereignty** – a principle that requires states to protect not only their own people but to cooperate across borders to protect global resources and address transnational threats, while respecting the sovereignty of other states.

Beyond national governments, the SDGs will need the full engagement from other institutions such as local governments, parliaments, private sector, and civil society organizations (CSOs). These actors need to be held to account to ensure collective efforts towards the SDGs add up, but governments can also learn from ways in which these actors have enhanced accountability amongst themselves. Non-state actors play a key role in ensuring social accountability, holding governments to account and enabling people on whose behalf we undertake this journey – poor and disadvantaged communities – to speak out.

Accountability for the SDGs will be complex: it requires multiple levels of accountability (local, national, regional, global) to connect a wide range of stakeholders. In the **circular framework of accountability** described in Section 9 of the paper, national governments take center stage – but they are part of an 'ecosystem' of accountability relations that drives cohesion, coordination and collaboration across all players and levels. This overview contains a sample of many existing good examples for enhanced accountability. From a long list of recommendations, the following are considered **15 Game Changers with global impact** towards achieving the SDGs.

Global level

- Require major data providers (including governments, the major household survey programs, international institutions and the private sector) to commit to providing data that enables effective policy making and the tracking of relevant **inequalities within and between countries**.
- Establish an inclusive and voluntary **Accelerator Forum** back-to-back with the intergovernmental HLPF to discuss progress on, and especially the binding constraints in, achieving the collective contribution to achieve the SDGs with all stakeholders. This would allow for a more structured, continued engagement of non-state stakeholders beyond the ‘major group’ format, enhancing collaborative transparency with sub-national government and CSOs and sharpening the “business ask” to policy-makers and development finance institutions. Whilst such an inclusive forum could not formally be part of the UN, it could be held under the auspices of the UN, ending with joint conclusions outlining mutual commitments. This multi-stakeholder forum could build on the ‘action/solution agenda’ events organized to support the work stream 2 of the UNFCCC discussions and could also be organized at regional / country level.
- Establish a **global, multi-stakeholder independent expert review group (IERG)** to undertake a systemic review of implementation efforts, and identify gaps, barriers to progress and to distill lessons from the (voluntary) Country Reports. This global review system should include regular reviews on the provision of Means of Implementation (MoI) by developed countries, efforts of multilateral institutions as well as commitments to change global rules such as SDG target 10.6 (“ensure enhanced representation and voice of developing countries in decision making in global international economic and financial institutions”). The report could serve as input to the HLPF as well as the Accelerator Forum.
- Create thematic platforms as standing **SDG Sub-committees**, drawing from existing intergovernmental thematic councils/assemblies such as UNEA, WHA, HRC, UNFCCC but also for example the Committee on World Food Security and the Commission on the Status of Women. Such platforms can enhance the contribution of existing processes to the SDGs, and analyze a subject annually from a thematic or geographical perspective in much more depth than the HLPF could. Reports from the committees could feed into HLPF and the Accelerator Forum.

Regional

- Undertake **peer reviews** of national sustainable development strategies, facilitated through the UN Regional Commissions or at a sub-regional scale.
- Facilitate **cross-regional peer reviews** to provide opportunities for enhanced mutual learning on policy externalities and global public goods. These could relate to development cooperation, such as broadening the DAC/OECD peer reviews to include, on a voluntary basis, representatives from main recipient countries of the country under review, as well as the participation of major providers of development assistance in regional peer reviews in the developing world, but could also go well beyond that to encompass a broad scope of political and strategic issues. Cross regional peer reviews could help build trust, enhanced reciprocity and mutual accountability.

National

- Prepare a periodic (every 3 - 5 years) **synthesis report** on the implementation of the national sustainable development plan and major challenges ahead to achieve the goals. The synthesis report would require engagement with stakeholders from across the government (inter-ministerial, sub-national governments including cities) and, in a ‘report or explain’ way, provide an overview of the participation of non-state

actors in the preparatory process. In developed economies, it should include an overview on the provision of MoI.

- To overcome policy making and implementation in silos, call for the adoption of a **'whole-of-government' approach** to enhance coordination and coherence as well as efficiency and effectiveness in addressing the three pillars of sustainable development into a single, integrated policy approach.
- In close coordination with CSOs and local governments, identify the **groups being left furthest behind** by progress on different goals in their countries within the first three years after the SDGs are agreed, enabling them to participate in policy development and ensure more focused efforts. Identifying the rate of progress on each target for these groups (for example, women in rural areas, or households in informal settlements, depending on the individual target), as part of regular reporting on progress on the SDGs, also ensures accountability for inequality and discrimination.
- **Streamline post-2015, international human rights and other major reporting obligations**, ensuring that their respective national reporting processes and accountability mechanisms mutually reinforce (and do not unnecessarily duplicate) one another.

Civil society

- Ensure CSOs have the **right to submit their own reports** on governments' performance in the context of the National, Regional or Global Accelerator Forum.
- Increase the number of CSOs that abide by the **CSO Accountability Charter** or similar initiatives to enhance transparency, to build trust with governmental and other non-state actors, and to accelerate joint delivery of the SDGs.

Private sector

- Develop a **global sustainable accountability framework for businesses**, harmonizing different sustainable development reporting frameworks and establishing **voluntary sector-specific and time-bound targets** for companies based on the SDGs as a tool to drive performance and comparability of efforts. Reporting based on this framework would serve as input in the global SDG progress report, the thematic progress and 'gap' reports and the Accelerator Forum.
- **Make Integrated Reporting mandatory** for companies of a certain size as well as all State-owned companies, based on the above-mentioned generally accepted sustainable development accounting principles. IR should also be a mandatory part of PPPs that involve public (financial) resources.
- Broaden the applicability of **OECD Guidelines on Multinational Enterprises** – the only international dispute resolution procedure based on a comprehensive code of conduct for international business – beyond OECD and the 12 non-OECD countries that already implement these rules. This ensures compliance with universal human rights standards and 'due diligence' in supply chain responsibility – and is thus an effective and efficient way to scale up business contributions towards the SDGs.

If we are willing to go beyond the simplistic equation that accountability means compliance and coercion, we can also allow for change to happen. If we can understand that accountability includes cohesion, coordination, collaboration and mutual learning, we can find ways to achieve transformative change. The proposed 15 Global Game Changers can help to make this a reality.

1. Introduction

The new paradigm of accountability that we seek is not one of conditionality or North to South, nor South to North, but rather one of all actors – governments, international institutions, private sector actors, and organizations of civil societies, and in all countries, to the people themselves.

Synthesis report of the Secretary-General on the post-2015 sustainable development agenda

When the post-2015 Development Agenda is formally adopted by all UN member states in September 2015, we will have a universal, transformative, integrated agenda defining ‘what to do’. After that, it is about whether we are ‘getting it done’. The inclusion of a **monitoring and accountability framework** should be an **integral** part of the post-2015 Development Agenda to measure progress. When it comes to accountability, Business as Usual (BaU) modalities are by default seen as the only modality – as the discussion is so politically sensitive. As a result, much of the intergovernmental debate has focused on the data revolution and monitoring. Numerous reports have suggested **SMART indicators to measure progress** and new ways of **data gathering**. While **rigorous and participatory review** and a national monitoring framework are important, they are **not enough**.

The post-2015 Development Agenda is a voluntary agenda - meaning that each country can tailor the goals to its own circumstances and each country will have policy space to determine its own way of achieving the goals. Yet member states have also recognized that results in one country are contingent on policies in another country. **International externalities of domestic policies** can impede, or even reverse, development results in other countries. To ensure governments and non-state actors can be held accountable – and by extension, that we achieve the SDGs by 2030 – we need to move from a discussion about **Count-ability to Accountability**. It is how these data **inform action and integrated policy choices**, how these data recognize **interdependencies** between countries and between government and other actors, and how we collectively construct an **accountability framework** to accelerate action to deliver the SDGs that matters even more.

This paper aims to ‘**unpack**’ what **accountability is**, why accountability is **central to achieving the SDGs**, and how to **incorporate it** into a universal post-2015 Development Agenda. It is not meant to be an exhaustive overview of the many excellent reports that have been written on this, but to establish what accountability is (section 2), how this has been handled in the context of the Millennium Development Goals (MDGs) (section 3), why business as usual is not an option (section 4), a set of principles to guide the development of a global accountability framework (section 5), how accountability is captured in the ongoing negotiating process (section 6), lessons about existing mechanism of international accountability (section 7) and existing forms of accountability for non-state actors (section 8), after which section 9 constructs a circular framework of accountability at global, regional, national level as well as for non-state actors, with suggestions negotiators could consider as part of the September summit outcome, or at national level. Section 10 contains concluding remarks.

2. Accountability – a multifaceted challenge

Before reflecting on how to integrate an accountability mechanism in the post-2015 Development Framework (the “**how**”), greater conceptual clarity is needed on what accountability means in the context of a universal SDGs (the “**what**”).

■ Three dimensions of accountability

Three commonly used dimensions of accountability are:

- (i) a clear *delimitation of responsibility*, the requirement that all actors should have clearly defined duties, objectives and performance standards – enabling their actions to be assessed transparently and objectively. This is a prerequisite for answerability and enforcement;
- (ii) **answerability**, the legal or moral obligation, imposed or voluntarily endorsed, to inform, explain and justify decisions and actions to those affected by these decisions (to oversight bodies, to the electorate and public at large);
- (iii) **enforceability**, the capacity to reward good performance or impose sanctions to reprimand bad performance against set standards in an agreement between parties, which requires mechanisms to monitor the degree to which officials/institutions comply with the established standards.

An effective accountability framework for the post-2015 development agenda may be shaped by the assumption that all three dimensions are needed to some extent.

■ Typologies of accountability

There are different types of accountability:¹

- (i) **vertical**, where there is a classic top-down, principal-agent relationship (such as voters - governments in national elections). Hierarchy of relations is an essential element;
- (ii) **horizontal**, in the absence of the direct principal-agent relationship, the accountability relationship is horizontal, and there are no formal obligations to render account. Often understood as accountability across peers;
- (iii) **social**, or *society-driven horizontal accountability*, this refers to the scrutiny exercised by multiple non-state actors and independent media on public sector policy and actions. This form of accountability also lacks official enforcement, but through social pressure can incentivize actions by those holding formal power.

■ Levels of accountability

An accountability mechanism can function at **different levels**: global, regional, national and local. It is important to establish clear complementarities between these levels, based on the principle of subsidiarity (issues addressed at the lowest level capable of addressing them). Horizontal accountability can be found predominantly at national level, and may require strengthened capacities to be fully effective – at state level and within crucial entities such as national parliaments and audit committees. The extent to which vertical accountability is embedded in the political system at the national level differs across countries. There are only limited forms of horizontal or vertical **international accountability**, especially for international commitments made in the United Nations as generally the delimitation of responsibility is weak, and enforcement is absent.² Most UN agreements are voluntary and non-binding in nature – hence there is also nothing to enforce. Rather, it is about building positive pressure for change and providing the right incentives to meet voluntary commitments. Vertical accountability is primarily ensured at the national level, through a complex “ecosystem” of accountability comprising of political accountability (parliament), administrative accountability (human rights commissions, ombudsman, codes of conduct) and social accountability.³ For this reason, **national accountability mechanisms** are a crucial vehicle to achieve the ‘Future we Want’.

■ Differentiation and Accountability

Recognizing that countries are at different stages of their development pathways, member states should be accountable not only for the **outcomes** they achieve, but also for the **policy efforts** they make, the processes by which these efforts are carried out and the resources that are invested in achieving the outcomes/results. Policy efforts need to be proportionate to the scale of the challenge but evaluated in line with respective capabilities to deal with them.⁴

■ The difference between transparency, review, and accountability

Accountability, transparency and review are often equated, yet they are different in scope.

Transparency is achieved through allowing public scrutiny of policies, practices, and outcomes.

Review pertains to the necessity to monitor, evaluate, share and discuss progress towards the implementation of the agreed goals and targets. Robust, accurate and time-sensitive data on the impact and effectiveness of policies are an essential ingredient for policy-making.

Accountability is generally described as the obligation or willingness of an individual or organization to account for its activities (or inaction), accept responsibility for them, and to disclose the results in a transparent manner. A key ingredient is an explicit agreement on guiding principles, commitments and standards.

Transparency is an **essential condition** for accountability, but alone it is an insufficient one. An organization can provide detailed data, but if it signals an unwillingness to discuss these with stakeholders, it is still low on accountability since it does not engage to discuss and take into account concerns of its stakeholders. Accountability and review are thus **intimately linked**, but they are not the same. Review is needed to assess progress, whereas accountability is needed to discuss how to act on (lack of) progress. Independent review mechanisms are a **necessary but not sufficient** ingredient in a functioning, effective accountability mechanism.

3. Accountability and Transparency in the MDG context: a linear model

Shortfalls have occurred not because the goals are unreachable, or because time is too short. We are off course because of unmet commitments, inadequate resources and a lack of focus and accountability.

Ban ki-Moon, *Keeping the Promise*, March 2010

The Millennium Declaration outlines the principle of **'shared responsibility'**⁵ and while the MDGs as a set of global goals held the **promise of accountability**, it is not embedded in the MDG framework, which is voluntary and non-binding in nature. During the Monterrey Consensus in 2002, the concept of **mutual accountability** between recipient governments and OECD-DAC donors was agreed as a global commitment to enhance the effectiveness and the quality of development cooperation through Official Development Assistance (ODA)⁶. This was later enshrined in the **Paris Declaration on Aid Effectiveness**. Recognizing national leadership and sovereignty, the main objective of Mutual Accountability is to hold each other to account for promises made on **ODA commitments**, as well as aid modalities in line with the **aid effectiveness agenda** (among others: using national system, predictability of flows, speed of delivery, reducing conditionality and enhancing capacity-building).

Mutual accountability is thus a form of **horizontal international accountability** between the providers and recipients of development cooperation. It focuses on accountability over the process or “**way to manage**” cooperation rather than accountability over **delivered results**. In part this is due to the lack of a clear definition of “responsibility” at the international level of different actors for wider development results: what is missing is a base document delimiting the responsibilities of different actors, with explicit tasks and commitments as a complement to agreements on principles and standards of development cooperation.⁷ Bilateral and multilateral donors could not formally hold governments in recipient countries to account beyond results achieved within programs in this context, but regular **policy dialogues** provided a policy review mechanism that included the overall enabling environment for people to prosper, including human rights. Ultimately, through the ‘power of the purse’, providers did have an enforcement mechanism: they could withdraw funding.

For accountability to be genuinely ‘mutual’, recipient countries and providers should be being equally treated and each should be assessed based on their performance. However, mutual accountability is based on **inherently asymmetric power relations** of a traditional donor-recipient relationship. One of the **persistent accountability deficits in the MDGs** was the difficulty to hold donors to account for the commitments they made to the global partnership for development. There is also no accountability for policy coherence: holding countries to account for the transnational human rights impact of their development, aid, trade and investment policies hasn’t been possible as the scope of mutual accountability relates to ODA and aid effectiveness only.⁸ Furthermore, mutual accountability is government-to-government relationship, and wider **stakeholder participation** in mutual accountability was the least progressed of all the key elements of mutual accountability for development cooperation. Research shows that while civil society organizations were best represented, the monitoring process was technocratic and often lacked legitimacy as parliamentarians, local governments, the private sector and women’s groups were only marginally involved in terms of both the ability to gain access to fora, and their input of analysis into performance assessments.⁹

At the global level, very few Voluntary National Presentations were made through the Commission for Sustainable Development – and reports are highly critical of process and content.¹⁰ At the same time, the MDGs did inspire significant new national, regional and **global monitoring** systems, with reviews at all levels. It also reinforced the importance of robust and reliable statistics for development policy making, and served as an impetus for much needed enhanced capacity building of statistical systems at national level. There have been ample criticisms about the shortcomings of the review systems in the MDG Framework.¹¹ Nevertheless, the **MDG GAP reports** served as an international wake-up call, and through international peer pressure and social accountability incentivized action of both recipient and provider governments, as well as with relevant sectoral actors (UN Organizations, civil society).

4. Why Business as Usual is not an Option

Much has changed since the turn of the century when the MDGs were devised, as previous retreat papers have pointed out. The binary mindset of Mutual Accountability and its’ limited application to development cooperation did not lead to sustainable development results – and is unlikely to be effective framework from now till 2030. The current global governance system is not equipped to deal with the challenges outlined above, and accountability needs to be re-thought for the following reasons:

- **From MDGs to SDGs: Integral agenda linking economy-equity-ecology**

The Outcome Document integrates in a cross-cutting way all three pillars of sustainable development (economic, social and environmental), with all goals interlinked in one way or another. This will help to foster policy synergies and provides a framework to evaluate trade-offs across the targets, which in turn necessitates greater policy coherence between seemingly unrelated policy areas (trade, finance, development cooperation, monetary policy, food, water). Governments, parliaments, civil society organizations and private

sector are mostly ill-equipped to promote and implement a complex, integrated policy agenda in a coherent way. National sustainable development strategies aiming to harmonize the 3 dimensions of sustainable development have been part of the policy planning since Agenda 21, yet they were often separated from the development (poverty) landscape, under-resourced in staff and financial means, and lacked political backing and sufficient policy-relevant data – with monitoring and measurement of progress towards environmental sustainability being the weakest.¹²

■ **From Silos to a ‘Whole-of-Government’ approach**

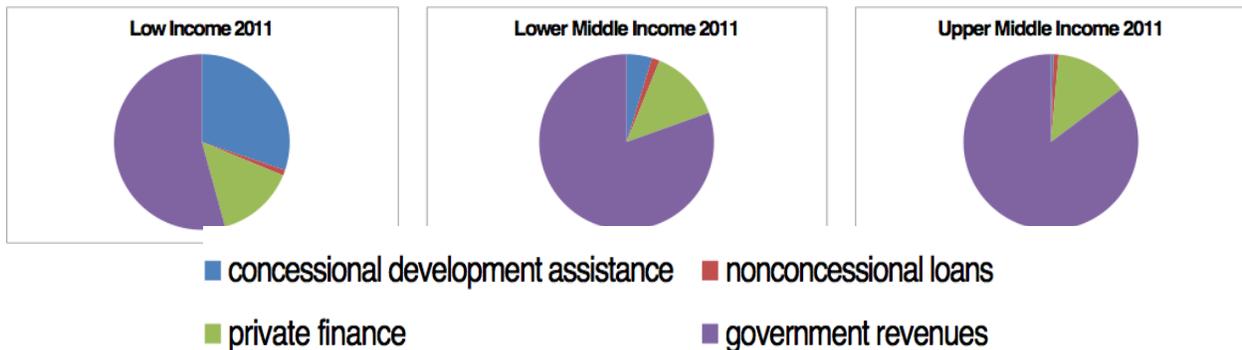
Recognizing the interlinkages between goals requires an operational change in the way policies are drafted and implemented: goals cannot be parceled out to a specific ministry. In the MDG setting, the only inter-ministerial connections were often from the Development or Planning Ministry to line Ministries dealing with specific MDGs. The new setting requires a whole-of-government approach involving Ministries of Infrastructure, Public Procurement, Finance, Trade, and leadership at the level of Head of State/Government. The full *institutionalization* at all levels of decision-making, in executive and legislative power, is required to achieve policy coherence for sustainable development - in both North and South.

■ **From ‘Actions in the South, Supported by the North’ to Universality**

To ensure success, the binary divide between recipient and donor governments needs to be fundamentally revised. The SDG agenda demands policy ‘buy-in’ from developed, emerging and developing economies alike. Domestic policies can have significant (positive and negative) spillover effects on global well-being, depending on the weight of a given economy and the pattern of its integration into the global economy.¹³ Such global externalities require new forms of collaboration, coordination and cohesion, as achieving the SDGs in isolation is impossible, as well as a clearer delineation of responsibilities for actions that may impact on well-being ‘elsewhere’ or ‘later’ (future generations). This in turn requires a clear definition of the commitments of individual countries and SMART targets and indicators that determine whether commitments are being met – whether through vertical or horizontal accountability. The current governance system is characterized by significant asymmetries in terms to access, scope and outcomes – as developing countries have to abide by the global governance rules, but have less influence in shaping them.¹⁴

■ **From ODA to Multiple Financial Streams**

To achieve sustainable development results, we must move beyond the realm of ODA as the entry point for accountability relations, as the charts below show.¹⁵



While **ODA** doubled from 2001 to 2010 – a major achievement – foreign direct investment (FDI) and remittances to developing countries *tripled* over the same period.¹⁶ The major source of external financing is now private capital, especially **foreign direct investment (FDI)**. With globalized capital markets, private capital flows to more and more countries. It is the dominant source of external capital for middle income

countries, and even in low income countries FDI is larger than concessional development assistance in 30% of cases. **Government revenues** are the largest source of development financing and prospects for continued increases are good, based on strong economic growth projections in developing countries. In addition, there are other players that have gained prominence, such as **South-South Cooperation**, the **China Investment Bank** and the **BRICs Bank**, and the **financial sector** with the international equity markets, and sovereign and intergovernmental debt markets. With the importance of aid declining, it is even more important that policy coherence, nationally and globally, be achieved across different policy regimes relevant for sustainable development, including trade, investment, finance, tax and intellectual property.¹⁷

■ **From Government-to-Government to a Multitude of Stakeholders**

In the context of the MDGs, governments were seen as the principal actor. But with global supply chains, communicable diseases, social media, and growing urbanization, among others, other actors will have an increasingly important role. Decentralization of responsibility and budget to **subnational level** has improved accountability – for instance through local participatory budgeting. **Cities** are a major source of economic growth and of environmental degradation. Accelerating urbanization is thus a cause for growing concern – yet also an opportunity as mayors are in the forefront of sustainability action. The Outcome Document recognizes the role of the **private sector** explicitly in goals such as Sustainable Consumption and Production (SCP) – and implicitly their role in implementation is mainstreamed in many other goals. **Civil Society** remains a vital component of the social pact between governments and citizens – and an essential component of social-societal accountability. In the complex, fast changing interconnected world, their role in monitoring progress, building capacity and holding those in power to account is crucial for the SDGs. While **social accountability** and engagement through multi-stakeholder partnerships with civil society, foundations, academia and the private sector are essential to deliver the SDGs, they **cannot substitute for inter-governmental cooperation**, which is essential in policy-making, norm-setting and global governance.¹⁸

Table 1: From Mutual to Multiple Accountability

	From	To
	MDG – Mutual Accountability	SDG – Multiple Accountability
Who is Accountable	Recipients and Providers of ODA (North-South mindset)	All development actors including non-state actors (Universal mindset)
Accountability over what	ODA flows (input) and Aid Effectiveness (throughput) based on results of funded projects and broader policy dialogue	Sustainable development results (outcome) based on ODA and Policy Coherence for Sustainable Development (PCSD) in OECD and effective national SDG strategies elsewhere
Accountability to whom	Among nation states	Among all actors (universal, shared SDG agenda)

5. Principles for Global Governance

The Committee for Development Policy outlined five essential principles to guide the reforms of global governance and global rules. As they equally valid as guidance for a Global Accountability Framework they are integrally reproduced here.¹⁹

(i) **Common but differentiated responsibilities and respective capacities**: This principle calls for recognizing differences among countries in terms of their contribution and historical responsibilities in generating common problems, as well as divergences in financial and technical capacities, in order to address shared

challenges. This principle also acknowledges the diversity of national circumstances and policy approaches.

(ii) *Subsidiarity*: Issues ought to be addressed at the lowest level capable of addressing them. This principle implies that some problems can be handled well and efficiently at the local, national, subregional and regional levels, thereby reducing the number of issues that need to be tackled at the international and supranational level.

(iii) *Inclusiveness, transparency, accountability*: Global governance institutions need to be representative of, and accountable to, the entire global community, while decision-making procedures need to be democratic, inclusive and transparent. Robust governance implies mutual accountability, verified by transparent and credible mechanisms and processes to ensure that agreed commitments and duties are fulfilled.

(iv) *Coherence*: Definitions of global rules and processes need to rest on comprehensive approaches, including the assessment of possible trade-offs, so that actions in different areas will not undermine or disrupt one another, but instead be mutually reinforcing. Enhanced coherence is also needed between the international and national spheres of policymaking. This also requires improved coordination among various stakeholders and enhanced information sharing.

(v) *Responsible sovereignty*: This principle recognizes that policy cooperation is the best way to achieve national interests in the global public domain. It also requires governments and states to be fully respectful of the sovereignty of other nations so as to fulfil agreed policy outcomes.

6. Accountability in the Post-2015 Development Agenda: where do we stand?

The previous section outlined why change is needed. This section provides a brief snapshot where we stand with respect to accountability in the post-2015 Development Agenda.

■ Accountability in the High Level Political Forum (HLPF)

Through the decision of the General Assembly, regular reviews of implementation of the SDGs will be conducted within the context of the HLPF. This universal review process is voluntary, but it helps transparency, as it gives developed and developing countries an opportunity to present national reviews of progress should they desire to do so. The reviews are meant to be state-led, involving ministerial and other relevant high-level participants yet should provide a platform for partnerships, including through the participation of non-state actors in a participatory, evidence-based process. Review can be undertaken at different levels, cascading upwards from national to regional and global level reviews. Reporting in the context of the HLPF will replace the national voluntary presentations held in the context of the annual ministerial review of the ECOSOC as of 2016. Reporting is 'encouraged' also from relevant United Nations entities.

■ Accountability in the Outcome Document

In the current SDG negotiations, accountability has little role. The Outcome Document of the OWG SDG mentions it only once, as the subheading under Goal number 17 (*Data, monitoring and accountability*) with two targets that conspicuously omit references to accountability and only refer to (capacity required for) data gathering on sustainable development.²⁰ While data gathering and capacity building is certainly crucial to measure progress, it limits the definition of accountability to reviewing progress. Goal 16 refers to the need to 'develop effective, accountable and transparent institutions at all levels' – yet it is unclear who is accountable to whom, for what, and by when.²¹

■ Accountability in the Synthesis Report

The Synthesis Report highlights the need for accountability²² and stresses the importance of reviews at *all* levels in a public, participatory, broadly accessible way, based on facts, data, scientific findings and evidence-based evaluations. During the stock-taking session in January 2015, Member States reconfirmed the need for an open, transparent and inclusive follow-up and review mechanism. Such a mechanism would provide a space for mutual learning and assurance that governments are meeting their commitments, and it would allow for the inclusion of diverse views.²³ The Secretary-General proposes a universal review process that is voluntary, state-led, participatory, and evidence-based, initiated at the national level. Besides the national component for accountability, which is considered the most significant, the Synthesis Report proposes a multi-tiered system comprising of (a) a regional component for peer reviewing by existing mechanisms in a ‘participatory, multi-stakeholder process’; (b) a thematic component, to chart global progress at regular intervals at sectoral level; and (c) a global component for knowledge sharing, as a forum for ‘participatory, multi-stakeholder, and, importantly, universal review’. The HLPF, under the auspices of ECOSOC, will be the overarching platform for follow-up and review of the SDGs.

7. Existing Forms of International Accountability among Nation States

Although accountability is often juxtaposed with national sovereignty, international accountability for domestic policies and action is not new. There are a several examples, each with different modalities and levels of *enforceability*.²⁴ The principle of responsible sovereignty, requiring states to protect not only their own people but to cooperate across borders, is embedded in many of the examples below.

■ World Trade Organization (WTO)

Under WTO, a dispute can arise when one member country adopts a trade policy *measure* or takes some *action* that one or more fellow members considers to be a breach of WTO agreements, or to be a failure to live up to obligations. The WTO dispute settlement mechanism has agreed procedures (Dispute Settlement Understanding) and an international judicial body to guarantee compliance (Dispute Settlement Body). A former WTO Director-General characterized the WTO dispute settlement system as “the most active international adjudicative mechanism in the world today”²⁵ due to its unusual international enforceability. In addition, WTO monitoring and surveillance measures can lead to questions and challenges of policy measures in a committee, leading a government to provide more information, change policy, or pressure other units of government to respond. The Trade Policy Review Mechanism is a peer review mechanism which aims at achieving greater transparency in, and understanding of, the trade policies and practices of members.²⁶

■ International conventions²⁷

Most international conventions are integrated into national law, and thus fall within the realm of national accountability. However, adhering nations have to report to the treaty bodies, which provides for a way to monitor progress at national and global level, and to check compliance with the provisions within the conventions. Enforcement mechanisms are rare. International human rights accountability systems, including international human rights bodies, also generally have a supervisory or oversight role rather than enforcement function. However, such mechanisms can support the development of national accountability, and can offer additional forums for raising and negotiating grievances. The latter may be particularly helpful to groups whose opinions are disregarded by their own governments.

■ IMF Article IV consultations²⁸

Under Article IV, the 188 member countries undertake to collaborate with the IMF and with one another to promote macro-economic stability. IMF’s mandatory surveillance work takes place at global level, but more importantly it monitors a country’s compliance with its policy obligations. During country visits, risks to

domestic and global stability are identified. IMF surveillance specifically looks at the possible effects of spillovers from members' policies on global stability in a deeply interconnected post-crisis world. Integrating and deepening risk and spillover analysis is a priority. However, the recommendations are non-binding and the Article IV process suffers from significant power asymmetries: it exercises only limited influence on the most powerful economies – whereas for most developing economies it is considered effectively 'binding'. The IMF's Managing Director recently announced new measures to strengthen accountability, including through more candid and practical advice, particularly to 'systemic economies'.²⁹

■ Peer reviews

The idea of peer reviews for global development results was first proposed after the 2005 World Summit for the follow-up by ECOSOC of global summits and conferences. Peer reviews are a powerful way to strengthen transparency and dialogue. In the end, member states decided to adopt a much lighter version called "voluntary presentations". Peer review frameworks have however been in existence for many years, at different levels:

- **Universal:** the Universal Peer Review Mechanism in the Human Rights Council provides for periodic reviews of countries' human rights records against the UN Charter, Human Rights Conventions, IHL, voluntary pledges and commitments. As one of the main features of the Council, the UPR is designed to ensure equal treatment for every country when their human rights situations are assessed, using the IBSA (Indicators, Benchmarks, Scoping and Assessment) mechanism. Currently, no other universal mechanism of this kind exists.
- **Regional:** In keeping with the principle of subsidiarity, regional peer reviews provide an interesting opportunity for horizontal accountability.
 - o OECD/DAC Peer Reviews promote individual and collective behavior change, providing among others an assessment of strategic orientations; ODA volume, channels and allocations; aid effectiveness and results of donor countries. Undertaken on average once every 5 years, the review makes recommendations and suggestions for improvement, and a follow up process ensures that lessons are translated into policies, programs, and practices of the DAC member.³⁰ OECD also undertakes Environmental Performance Reviews, reviewing both common standards and country specific aspects.
 - o The African Union Peer Review Mechanism (APRM) is a voluntarily, self-monitoring mechanism to ensure that the policies and practices of participating countries conform to the agreed values in four focus areas: democracy and political governance, economic governance, corporate governance and socio-economic development. During periodic reviews an assessment is made of progress towards achieving the mutually agreed goals. There is no conditionality or enforcement embedded in the mechanism.³¹
 - o UNECE Environmental Performance Reviews (EPR) in South-East European, Caucasus and Central Asian member States are undertaken only at the request of the country itself. Experts from across the ECE region meet with national experts to discuss the problems encountered in the areas of environmental management and integration of environmental considerations in related economic sectors in their country. The team's final report contains recommendations for further improvement. Peer review of the report and its recommendations is carried out by the UNECE's intergovernmental Committee on Environmental Policy.³²
- **Sub-regional:** for example Cairns Compact on Strengthening Development Coordination in the Pacific³³, and Joint Initiative on Mutual Accountability between Cambodia, Lao PDR and Vietnam³⁴

Regional peer review systems build trust based on similar circumstances countries in a region face. Global review mechanisms are needed to shed more light on interdependencies, policy externalities and vulnerabilities. Egypt, Liechtenstein, Norway, Pakistan, Peru, the Republic of Korea and Switzerland have

been outspoken on the need for such a voluntary yet robust, inclusive and transparent review mechanism as part of the strategy towards the achievement of the sustainable development goals.³⁵ The group considers the HLPF as the key forum for such a review mechanism. Participation in voluntary peer reviews signals openness to external review and a willingness to change. However, to be effective, peer reviews need to go beyond identification of best practices, and focus on how and who should address a lack of progress, and implementation of agreed recommendations should be monitored. A systemic weakness in peer reviews is that they tend to be rather state-centric – whereas the SDG agenda requires a multi-stakeholder approach.

■ UNFCCC/Intended Nationally Determined Contributions (INDCs)

A Measurement, Reporting, and Verification » (MRV) framework has been set up under the UNFCCC to track parties' emissions and commitments. With the 2010 Cancun agreement, the parties to the Convention have enhanced reporting provisions related to their emissions and actions undertaken to meet their commitments, along with the principle of common but differentiated responsibilities. INDC commitments will form the foundation of the 2015 climate agreement in Paris. INDCs can create a constructive feedback loop between national and international decision-making on climate change, as it pairs national policy-setting – in which countries determine their contributions in the context of their national priorities, circumstances and capabilities – with a global framework that drives collective action toward a low-carbon, climate-resilient future. INDCs are the primary means for governments to communicate internationally the steps they will take to address climate change in their own countries. INDCs will reflect each country's ambition for reducing emissions, taking into account its domestic circumstances and capabilities. Some countries may also address how they'll adapt to climate change impacts, and what support they need from, or will provide to, other countries to adopt low-carbon pathways and to build climate resilience. The national reports should respect 5 main principles: transparency on the assumptions and methodologies, accuracy, consistency with inventories of other years, completeness to cover all sources and sinks, as well as all gases, and comparability of the estimates. The UNFCCC Secretariat released a handbook in March 2015 to help developing countries to implement the MRV framework, by outlining key concepts and requirements and guiding these countries to sources of financial and technical support.

■ Global Partnership for Effective Development Cooperation (GPEDC)

GPEDC is an inclusive forum bringing together countries at all stages of development, leaders from international organizations, private sector and civil society, to foster engagement, communication and knowledge sharing to improve the effectiveness of development cooperation. The global monitoring framework supports international accountability for the implementation of Busan commitments on Aid Effectiveness, tracking progress on the agreed commitments and actions in a set of 10 indicators.³⁶ Participation in the monitoring framework to review progress in implementing mutually agreed commitments is voluntary and serves as a source of evidence to inform political dialogue and accountability within the Global Partnership. Reviewing progress through this internationally agreed framework can serve to boost dialogue at all levels – global, regional and national – and help ensure that all cooperation partners match words with actions.

■ International Aid Transparency Initiative (IATI)

The IATI Standard is a voluntary, multi-stakeholder initiative that seeks to improve the transparency of aid, development, and humanitarian resources in order to increase their effectiveness in tackling poverty. IATI brings together donor and recipient countries, (inter)national NGOs, private sector and experts in aid information who are committed to work together to increase the transparency and openness of aid, with the aim to ensure countries and citizens have access to the information they need to achieve the SDGs. IATI aims to address these challenges by making information about aid spending easier to access, use, and understand.³⁷ NGOs make up the majority of publishers, in part because some donors stipulate reporting to

IATI as a funding condition, and there is significant scope to scale up across countries to address the lack of timely, comparable, detailed and accessible data.

■ Extractive Industries Transparency Initiative (EITI)

EITI is a global standard to promote open and accountable management of natural resources such as oil, gas, metals and minerals, strengthening government and company systems and informing public debate. As multi-stakeholder initiative, a coalition of governments, companies and civil society work together to ensure natural resources management contributes to sustainable development by fighting corruption and ensuring disclosure of information on extractive industry revenues and contracts. The EITI Standard contains a set of requirements that countries need to meet in order to be recognized as first an EITI Candidate and ultimately an EITI Compliant country. The Standard is overseen by the international EITI Board, with members from governments, companies and civil society. States are required to actively promote EITI Reports and to stimulate public debate. Along with international NGOs like Publish What You Pay (PWYP), Revenue Watch, and Transparency International, EITI contributes to a culture of participatory governance and greater oversight and accountability in resource-rich countries.³⁸ This type of collective governance "beyond governments", with state and non-state actors working together, is an essential part of EITI.³⁹

■ Open Government Partnership (OGP)

OGP is a multilateral initiative that aims to secure concrete commitments from governments to promote transparency, empower citizens, fight corruption, and harness new technologies to strengthen governance. Launched in 2011, 65 countries have now collectively developed more than 2,000 policy initiatives to make their governments more open, transparent and responsive to citizens.⁴⁰ OGP's Independent Reporting Mechanism (IRM) publishes regular, objective progress reports on progress OGP countries are making in implementing their National Action Plans, which include an independent assessment of the extent to which the action plan and its commitments reflect, in a country-specific way, the OGP values of transparency, accountability, and civic participation, as articulated in the OGP Declaration of Principles and the Articles of Governance. A recent synthesis report provides evidence on the level of compliance with OGP requirements and completion of OGP commitments.⁴¹

Charting new ways of accountability and action?

Recently, a working group of current and ex-judges, advocates and professors from across the globe released the [Oslo Principles on Global Climate Change Obligations](#). International law already recognizes state responsibility for trans-boundary effects that activities in a state have on other states. The Oslo Principles apply this framework to climate change by drawing on obligations that clearly exist in environmental law, human rights law and tort law. They aim to 'identify and articulate a set of Principles that comprise the essential obligations States and enterprises have to avert the critical level of global warming'. These principles underscore that states have moral and legal duties to take action to avert the destructive effects of climate change. The Principles do so by founding obligations in existing legal principles; the Preamble recognizes the 'grave and imminent threats' posed by climate change, highlights the existing international obligations to 'act cooperatively to protect and advance fundamental human rights', and the legal responsibility of states and enterprises for 'deleterious transborder effects that human activities in its territory have on other States'. The Principles recognize that obligations of states are 'common but differentiated' accommodating differences between states based on capacities and development.

Recent innovative applications of legal accountability and action include [Singapore's Transboundary Haze Pollution Act 2014](#), which allows regulators to hold companies and individuals that cause severe air pollution in Singapore by burning forests and peatlands in neighboring countries accountable, including to prosecute them; and the case of [Urgenda Foundation](#), which took the Netherlands' government to court for allegedly failing to protect its citizens from climate change in April 2015. The class action lawsuit, involving almost 900 citizens, aims to force the government to cut emissions faster, and is the first case in the world in which human rights are used as a legal basis to protect citizens against climate change.

■ Commission on Information and Accountability for Women's and Children's Health

The global **Commission on Information and Accountability for Women's and Children's Health** contains an accountability framework based on international human rights standards, linking three interconnected processes: (1) *monitor* results and resources; (2) *review* data and policies to determine whether pledges are being kept and identify shortcomings and remedial action; and (3) *act* on the findings, improving health outcomes and reallocating resources to achieve maximum benefits for health.⁴² An **Independent Expert Review Group** is mandated to review the efforts of *all* relevant actors in the light of their human rights responsibilities, tracking whether resources are spent wisely and transparently by all concerned, and whether the desired results are achieved.

In conclusion, there are a myriad of ways to increase accountability, both horizontal and vertical, amongst nation states. To achieve the SDGs, we will need to strengthen accountability in ways that are equitable among developed and developing countries, recognizing their differences as well as the fact that both are falling short of doing what is needed to achieve the Future we Want. But success will also require partnerships and networks beyond government actors, and need in-built mechanisms to promote learning.

8. Existing Forms of Accountability amongst Non-State Actors

Civil society organizations have been at the forefront of demanding accountability, for example to compel governments to comply with the conventions they have signed up to. The private sector drives global growth, jobs and resource extraction. But international governance of, and accountability for, the participation of non-state actors is much less developed. Several non-state actors have taken action to enhance transparency and horizontal accountability across their membership, and states have agreed on international guidelines and principles for their actions. What can we learn from the way horizontal and vertical accountability is organized by, and for, non-state actors to achieve maximum development impact?

■ Accountability and civil society

Social accountability is one of the most vibrant forms of accountability and can be found across the globe. The extent to which it can be exercised however depends on national policies and politics – and there are ample cases where social accountability is constrained. Facilitated by social media, a growing popular movement against inequalities, corruption and nepotism, and corporate greed is demanding more accountability. NGOs play an increasingly influential role in shaping the (inter)national development debate and achieving development outcomes, both through their exercise of social accountability and the specific development programs they implement. NGOs are an integral partner in many multi-stakeholder initiatives as seen in the previous section, and initiatives such as EITI could equally be placed in this section. Yet **genuine participation of CSOs** in multilateral fora such as the UN is still limited, with the consultative engagement in the context of the OWG SDG an exception. CSOs want accountability to be both **“domesticated” and “globalized”**. On the one hand, States must be more responsive to the demands and concerns of their citizens. On the other, global institutions, donors and other international development actors must be more accountable to the individuals and communities abroad in whose interests they claim to act.⁴³

There is a lack of clarity about who they are accountable to, for what, and how. In fact, CSOs have been called ‘unaccountable’. Yet NGOs are accountable in a vertical sense - they have to abide by the local rules and regulations, and are accountable to their funders and members, which often include the poor. Several recent initiatives to enhance horizontal accountability across NGOs merit attention.

In 2010 170 CSO representatives from 82 countries adopted the **Istanbul Principles for CSO Development Effectiveness**. They agreed to eight guiding principles for CSOs to be effective actors for development.⁴⁴ The

Istanbul Principles are the foundation for the International Framework for CSO Development Effectiveness, known as **the Siem Reap Consensus**, adopted in June 2011. Like countries, CSOs don't have a single development model. The Framework sets out guidance for interpreting and aligning CSO practices with the Istanbul Principles in diverse local and sectoral settings, with an accompanying "Toolkit for Implementation of the Istanbul Principles" containing further guidance and indicators. Chapter 5 highlights CSOs commitment to transparency, mutual and multiple accountability, and integrity in their internal operations, whereas section III states that accountability for CSOs also means maximizing efforts to take into account the views of people living in poverty.

An important initiative is the **INGO Accountability Charter** which defines itself as a global, comprehensive cross-sectoral accountability framework for NGOs driven by NGOs, based on the requirements of the Global Reporting Initiative's (GRI) NGO framework.⁴⁵ The **INGO Accountability Charter** is a global, comprehensive and cross-sectoral accountability framework for NGOs driven by NGOs. The system is self-regulatory, which brings significant limitations, but all Members of the INGO Accountability Charter are required to submit an **annual accountability report** that is reviewed by the Independent Review Panel, comprising of internationally recognized experts from development, human rights, business and academic backgrounds. This review mechanism brings in some 'teeth' around compliance with reporting and standards. The current Charter membership consists of only 20 INGOs operating in over 100 countries worldwide (through a large number of their national entities), hence there is significant potential to scale up. In 2013 the INGO Accountability Charter launched a project to create a **Global Standard for Core CSO Accountability**.⁴⁶

The **Humanitarian Accountability Partnership** (HAP) is a partnership of humanitarian and development organizations dedicated to ensuring greater accountability to people affected by crises through the promotion of a Standard on Quality and Accountability.⁴⁷ It also certifies organizations against the standard and provides peer support for improving the organization's accountability practices and operational cost-effectiveness. In HAPs perspective, an accountable organization consults early on with project participants, publicizes beneficiary selection criteria, and provides a safe and accessible mechanism for handling feedback and complaints. Furthermore, it focuses on learning and continual improvement and makes sure that lessons learnt from monitoring, evaluation, and the handling of feedback and complaints are incorporated in all current and future projects.

These are by no means the only **CSO Initiatives in Accountability and Transparency**. Similar initiatives have been taken up by the philanthropy sector, supported among others by the European Foundations Centre and the Council on Foundations.⁴⁸

■ **Accountability and the private sector**

The role of the public sector in achieving the SDGs is fundamental, but it is equally clear that the private sector is indispensable. There is a **growing convergence** between the SDGs and priorities of the international business community on global challenges such as poverty, inequalities, and ecological degradation. The global supply chains of multinationals act as a transmission channel for responsible business conduct, and considering the scale of financial flows, can generate a much bigger impact than international public support. The challenge is how to align principles and standards of the private sector, which are principally profit motivated, with wider development results, and with explicit responsibilities to make them accountable.⁴⁹ As they increasingly become a delivery channel for the SDGs and a recipient of ODA to trigger investments in certain places – there are additional questions how to keep the business sector accountable for spending public resources.

There is a need to develop an **evidence-based approach** on private sector engagement in the SDGs from a business logic – and what that requires in terms of an enabling policy environment. While private sector financing in developing countries increased rapidly, there is **limited authoritative research available on best**

practices and effectiveness principles the private sector uses in the context of its development cooperation. There is also no **commonly accepted conceptual framework** to assess the contribution of the private sector to the Post-2015 Development Agenda.⁵⁰ This is a significant research gap.

Business actors increasingly **acknowledge** that operating globally implies a responsibility for their impact at country level. Business leadership in sustainability has increased significantly, and beyond Corporate Social Responsibility (CSR) activities, sustainability is increasingly integrated throughout the business as an opportunity rather than a cost. Voluntary peer support and learning is happening in a wide range of business **coalitions committed to action on sustainability**, for example WEF, WBCSD, Sustainable Brands, Sustainable Apparel Coalition, WRIs Corporate Consultative Group, B-Corp, We Mean Business – and business is an active participant in the Price on Carbon Club. There are various voluntary mechanisms in place for private sector accountability:⁵¹

- The **United Nations Global Compact** requests its nearly 8,000 business signatories to report annually on the implementation of UNGC 10 principles, and to take action in support of broader United Nations objectives – such as the MDGs. Neither reporting nor compliance with the instruments is enforced. **The post-2015 Business Engagement Architecture of Global Compact** is designed to drive and scale up corporate actions to directly advance United Nations goals.⁵² One of the three key elements of this platform is corporate transparency and accountability: companies must adopt transparent processes for communicating to their stakeholders.
- **Integrated Reporting (IR)** is fast becoming the leading new corporate reporting standard, aligning long-term profit maximization with a holistic, sustainable development approach. There are many voluntary initiatives that extend the accounting infrastructure to environmental, social, and governance (ESG) factors. **Global Reporting Initiative (GRI)** sees sustainability disclosure in a ‘report or explain’ modality as a management and accountability tool. Participation is voluntary, but membership has increased significantly.⁵³ In addition, the Carbon Disclosure Project (CDP), the International Integrated Reporting Council (IIRC), the Accounting for Sustainability (A4S) and the Sustainability Accounting Standards Board (SASB) also work on this.

Lack of clear analytical guidance has been a hindrance for companies to integrate sustainability as a standard business practice. There are several thematic initiatives to enhance corporate accountability for sustainable development. As an example, the **Science Based Targets for GHG emission reduction** seek to develop guidance for companies to set science-based targets to reduce greenhouse gas emissions in line with a 2° C decarbonization pathway, developing a methodology to help companies set these targets along with implementation guidance.⁵⁴ Many companies have also set up formal processes to **manage stakeholder engagement**, often primarily as part of reputational risk management, although a growing minority of companies are capitalizing on the added value stakeholder engagement brings in terms of strategy or innovation.⁵⁵

Private sector is accountable to meet laws and regulations in countries where they operate – and thus development impact in part depends on **governments** developing good policies, fair regulations and an effective judiciary system to deliver such development impact. Many private sector actors demonstrate responsible business conduct (RBC), but there will always be (inter)national companies that violate RBC standards to gain a competitive advantage. There are a few instruments with international standards on what constitutes RBC: the **ILO conventions, OECD Guidelines for Multinational Enterprises**⁵⁶ and the **UN Guiding Principles for Business and Human Rights**.

ILO conventions on international labor standards and rights at work are **legally binding** international treaties once they are ratified by member states. Ratifying countries commit themselves to applying the convention in national law and practice and reporting on its application at regular intervals. ILO’s non-governmental constituents, employers and employees organizations have a right to submit their own reports

on governments' performance under a convention. This provides an interesting dimension of accountability in an intergovernmental treaty. They may also file complaints. Under the ILO supervisory system, states have the responsibility to create a legal framework and enforce it, including holding corporations accountable. If not, then the state is not fulfilling its responsibility. Therefore, while private sector actors are not direct duty-bearers, failing to hold them to account creates "liability" for the state under the conventions.⁵⁷ While the underlying principles of conventions and recommendations can be applied by business enterprises as well, as is recognized in the **ILO Declaration of Principles concerning Multinational Enterprises and Social Policy**, follow-through at this level has been weak.

The **OECD Guidelines for Multinational Enterprises** are the most comprehensive set of government-backed recommendations on responsible business conduct with a built-in grievance mechanism. The governments adhering to the Guidelines aim to encourage and maximize the positive impact multinationals can make to sustainable development and enduring social progress. The Guidelines provide principles and standards for responsible business conduct in areas such as employment and industrial relations, human rights, environment, information disclosure, combating bribery, consumer interests, science and technology, competition, and taxation.⁵⁸ The system is based on the requirement that companies to perform 'due diligence' throughout their supply chain – not just one level down, but throughout the **entire supply chain**. The Guidelines are **binding for governments**.⁵⁹ Observance of the *Guidelines* by **companies is non-binding** and not legally enforceable. Adhering countries have flexibility in how they organize their national structures for compliance, the National Contact Points (NCP), provided the NCP provides an effective basis to deal with the broad range of issues covered by the Guidelines. To ensure that all NCPs operate in a comparable way to yield results, while respecting different national circumstances, the concept of **"functional equivalence"** is used.⁶⁰ The Guidelines apply wherever in the world these MNEs operate, irrespective of ownership (state-owned, public or private) or sector (including pension funds and asset managers in the financial sector). The system is operational for all MNEs in the 34 OESO countries as well as 12 non-OECD countries that have subscribed to it.⁶¹ But even non-adherent countries have an interest in the Guidelines, given their worldwide application and the fact that adherents account for around four-fifths of outward FDI and two-thirds of inflows.⁶²

Recently, the Guidelines have incorporated the ILO Standards and the UN Guiding Principles on Business and Human Rights (UNGPs), neither of which had a grievance mechanism.⁶³ MNEs are expected to fulfill the recommendations set out in the *Guidelines* and the **countries adhering to the Guidelines make a binding commitment to implement them**. The **complaints mechanism** ensures third parties such as trade unions and NGOs can hold MNEs to account for their business conduct abroad – as long as there is a business relationship between the enterprise where the violations took place – ownership, supplier, franchisee, and investor – and an MNE from an adhering country. To date, trade unions have filed 165 cases to the NCPs, while NGOs have filed 195. Should mediation by the NCP fail, NCPs can provide recommendations based on non-compliance, which carries reputational risk, and can lead to governments withdrawing public support (such as export credit). Increasingly, institutional investors use NCP statements to demand corporate change –the Virunga Park example being a case in point.⁶⁴

This is not to say the system has no weaknesses. First and foremost, the Guidelines cannot be enforced through the courts, and there are implementation weaknesses amongst adhering countries. MNEs from major global economic players such as India and China are not part of the framework, and local private sector in non-member countries is not bound by the Guidelines. This creates an **asymmetry** in the sense that only the export industry from member countries is bound by the rules, whilst as FDI outflows from developing countries are reaching a record level and transnational corporations from developing economies are increasingly acquiring foreign affiliates from developed countries located in their regions.⁶⁵

The European Directive on **disclosure of non-financial information** came into force in December 2014, after which European member states will transpose it into national laws. Also known as the '**Barnier Guidelines**', it requires an estimated 6,000 large (more than 500 employees) companies to report on a number of sustainability matters, including environmental, social and employee issues, respect for human rights, anti-corruption and bribery matters as part of their annual reporting cycle in a 'report or explain' approach.⁶⁶ Governments can also stimulate or enforce this integrated thinking, acting and reporting. **Denmark** and **Sweden** have already introduced legislation on a 'comply or explain' approach. In Denmark's case disclosure among its large companies has risen 97% since legislation was introduced in 2009. **Norway** and **Finland** also now have similar legislation. **South Africa** is ahead of this movement by requiring listed companies to produce integrated reports since 2010.⁶⁷

9. A Circular Framework of Multiple Accountability

The previous sections highlighted that the post-2015 Development Agenda will require a comprehensive, **multi-layered, multi-stakeholder accountability architecture**, but also that there are many examples to enhance accountability we can build on. Strengthened links between global, regional, national and local levels are needed, horizontally and vertically, and across all thematic areas. It's a balancing act to build an accountability architecture that is universal and locally relevant, robust and flexible - holding different actors to account according to their **differing responsibilities in line with CBDR and the subsidiarity principle**.⁶⁸ By its very nature, such a system will be **complex**, with **overlapping accountability relations**.⁶⁹

Based on the above reviews of the challenges ahead, and lessons from existing accountability systems, we know that the accountability mechanism for the post-2015 Development Agenda needs to accomplish the following:

- strengthen the local, national, regional and global commitments towards achieving the SDGs;
- ensure local-national-regional-global feedback loops to address spill-over effects and foster policy synergies;
- support more holistic policy-making, integrating the three pillars of sustainable development;
- create greater space and incentives for non-state and local government actors to participate effectively in policymaking as well as in monitoring, review and accountability systems;
- move beyond development cooperation as the central vehicle to achieve the SDGs, and align the allocation of (inter)national public and private resources for the implementation of the SDGs;
- ensure respect for the full range of human rights (civil, political, economic, social, cultural and environmental), as well as holding states accountable for protecting human rights against harm by third parties and for the transnational human rights impact of their bilateral and multilateral policy measures;⁷⁰
- improve transparency by measuring sustainability performance of state and non-state actors, enabling them to improve their results and mitigate risks;
- provide a robust mechanism to monitor and review implementation of the SDGs, strengthening countries' capacity to monitor and evaluate progress, learn lessons, and take corrective action;
- reduce the burden of national monitoring and reporting by harmonizing data gathering across stakeholders as well as harmonizing existing international mechanisms to track progress on commitments made;
- improve the availability of and access to data and statistics at all levels, including through new technology.

It is unlikely that one accountability model will be able to meet these objectives across the multiple levels (global, regional, national, local) and players (UN, nation states, non-state actors) involved. Rather, it needs

a ‘web of accountability’ – with **complementarity** between the levels and players being essential. It is equally essential that institutions and processes at different levels support implementation of the SDGs **consistently** and **throughout** their 15 year period. Accountability is not a ‘one off’ – the SDGs require a continuing ‘cycle of accountability’.⁷¹

It will require strong buy-in from all stakeholders to shape a shared destiny, with each of these layers effectively supporting and reinforcing delivery to ‘get to zero’ and shift to more inclusive and sustainable development pathways. This can be depicted as a “**circular framework of multiple accountability**” – a visual representation of several interacting, mutually reinforcing rings (global, regional, national, civil society/NGO, private sector), each with different roles and different dimensions of accountability. The framework builds upon existing monitoring and accountability mechanisms, integrating them into a coherent framework and provides, for each ring, recommendations to improve one or more of the three dimensions of accountability – with answerability and responsibility taking center stage. While all recommendations have a role to support a move towards a coherent accountability framework, those marked **orange** are of particular significance. These 15 recommendations, taken together, have the potential to be **game changers with global impact**.

9.1. Outer Ring: Enhancing Global Accountability

At global level, existing UN based accountability frameworks such as HLPF, ECOSOC, UNGA, DCF, FfD and review mechanisms embedded in other internationally agreed development goals, play an important role in aggregating results as part of global monitoring. While there is no supervisory role of national efforts or an enforcement function – such frameworks can play an important role in articulating *responsibility* (agreeing goals and targets that can be implemented at country level) and strengthening *answerability* (are there national grievance and address systems). The role of HLPF is crucial: as the apex of the Post-2015 Development Agenda review mechanism it is tasked to review progress annually at ministerial level under the auspices of ECOSOC and every four years at HOS/G level under the auspices of the GA. HLPF is thus central in the global accountability framework, and more elaborate recommendations are contained in a separate paper written by Jorge Laguna-Celis for the purpose of this retreat.⁷²

What delegates can consider for inclusion in the September summit and/or national strategies:

Enhancing the science-policy interface:

- Require major data providers (including governments, the major household survey programs, international institutions and the private sector) to commit to providing data that enables effective policy making and the tracking of relevant **inequalities within and between countries**.⁷³
- Use the **Global Sustainable Development Report (GSDR)** to improve the science-policy interface in the context of the HLPF and international decision making. GSDR sets out a baseline and comprehensive assessment of progress achieved in a single document. Using new data technology, GSDR can outline progress, forecast the impact of BaU policies, and highlight implementation challenges, building on perspectives and data from the 5 UN regions. GSDR could also be the official report synthesizing the results and providing an evidence-based analysis, taking into account lessons learned from national and thematic reviews conducted under the HLPF.
- Ensure the **periodic discussion in HLPF on global challenges**, based on national/regional reviews, provides a platform to exchange knowledge, draw lessons and share success on the implementation of the post-2015 framework. Use the quadrennial Heads of State/Government sessions of HLPF to forge global agreement on necessary adjustments if needed, making for a more dynamic cycle of commitments. The first review "cycle" (first 4 years), could focus on

implementation rather than achievements, such as resource mobilization, partnerships, addressing 'blind spots' in data, national dialogues and benchmarking.

- Establish a coherent, coordinated process for **sectoral/thematic progress** ('gap') reports, prepared by the UN in a multi-agency, participatory way in close consultation with relevant global independent expert review group(s) (IERG, see below). Considering the number of goals, an agreement is needed which (set of) goals will be reviewed when on a rotational basis, whilst goal 17 will need to be included in each report.⁷⁴
- Drawing on the expertise of the **existing Human Rights Rapporteurs**, provide an overarching, integral and coherent human rights-based perspective to the multiple challenges related in achieving the SDGs with multiple players (government, civil society, business), taking **existing human rights obligations** as a minimum threshold. Beyond taking an SDG lens to the ongoing work of the topical special human rights rapporteurs, dimensions currently not covered under the mandates should be added (such as transnational human rights impact/policy coherence for sustainable development).

Improving implementation:

- Establish an inclusive and voluntary **Accelerator Forum** back-to-back with the intergovernmental HLPF to discuss progress on, and especially the binding constraints in, achieving the collective contribution to achieve the SDGs with all stakeholders. This would allow for a more structured, continued engagement of non-state stakeholders beyond the 'major group' format, enhancing collaborative transparency with sub-national government and CSOs and sharpening the 'business ask' to policy-makers and development finance institutions. Whilst such an inclusive forum could not formally be part of the UN, it could be held under the auspices of the UN, ending with joint conclusions outlining mutual commitments. This multi-stakeholder forum could build on the 'action/solution agenda' events organized to support the work stream 2 of the UNFCCC discussions⁷⁵ and could also be organized at regional / country level.
- Establish a **global, multi-stakeholder independent expert review group (IERG)** to undertake a systemic review of implementation efforts, and identify gaps, barriers to progress and to distill lessons from the (voluntary) Country Reports. This global review system should include regular reviews on the provision of Mol by developed countries, efforts of multilateral institutions as well as commitments to change global rules such as SDG target 10.6 ("ensure enhanced representation and voice of developing countries in decision making in global international economic and financial institutions"). The report could serve as input to the HLPF as well as the Accelerator Forum. This might incorporate input from the following:
 - Establish a **UN Special Representative for Future Generations** to improve answerability towards future generations for actions taken now. S/he could stimulate international deliberations, research, analysis, debate and policy dialogue; be a global advocate on the interrelationship between environment and development, and for the interests of future generations; and provide guidance how to embed the integral perspective required to achieve the SDGs. S/he could also encourage international, regional and national actions to address system faults, gaps and weaknesses in the present environmental legislation⁷⁶ but the position would not carry the legal mandate an Ombudsman has.
 - The expert group could exercise quality control especially on **stakeholder engagement**. As part of accountability towards and with stakeholders, the country-level SDG Progress Reports could include a review of the preparatory stakeholder engagement process in a "**Report or Explain**" style, with a focus on access to information, participation in review and feedback mechanisms. As a universal agenda, this would also include stakeholder engagement on ODA-policies and PCSD in OECD countries.

- Create thematic platforms as standing **SDG Sub-committees**, drawing from existing intergovernmental thematic councils/assemblies such as UNEA, WHA, HRC, UNFCCC but also for example the Committee on World Food Security and the Commission on the Status of Women. Such platforms can enhance the contribution of existing processes to the SDGs, and analyze a subject annually from a thematic or geographical perspective in much more depth than the HLPF could. Reports from the committees could feed into the HLPF and the Accelerator Forum.
- Develop a toolkit to facilitate a structured, systemic and comparable way of embedding **policy coherence for sustainable development** in national sustainable development policies.
- Call for the **Quadrennial Comprehensive Policy Review (QCPR⁷⁷)** to review the implications of the SDGs for UN operational activities for development, building on the work of the **Senior Coordinator “UN Fit for Purpose” for the post-2015 Development Agenda**, to ensure cross-sectoral implementation challenges within the UN are effectively addressed.
- Establish a task force to streamline and reduce national **reporting and monitoring burdens**, proposing ways to reduce undue overlap between existing sustainable development planning (and reporting) instruments such as UNDAF, PRSPs, LCDS, INDCs, NAMAs, NAPs.

Strengthening existing initiatives:

- Ensure the **Universal Periodic Review** in the context of the UN Human Rights Council also take into account relevant goals and targets of the SDGs.
- Building on the example of the **Commission on Information and Accountability for Women’s and Children’s Health**, systemically embed more structured global reporting, oversight and accountability frameworks in multi-stakeholder partnerships.
- Broaden the participation in the **Global Partnership for Effective Development Cooperation**, especially to incorporate emerging economies, to enhance mutual accountability for development.
- Broaden the membership of the **Open Government Partnership (OGP)**.

9.2. Outer Ring: Enhancing Regional Accountability

There is a real need to enhance complementarities between global-regional-national accountability, building on the principle of **subsidiarity**. Environmental externalities most often emerge at the regional level, as does migration, food insecurity, economic instability etc. A regional accountability framework could form the foundation of a voluntary global accountability framework in the context of the post-2015 Development Framework, aggregating the national level review processes. Within a geographic region there may be shared challenges – and greater and faster progress could be achieved by addressing these collectively, building on the principle of **responsible sovereignty** which requires states to protect not only their own people but to cooperate across borders to protect global resources and address transnational threats, while respecting the sovereignty of others. The regional context also allows for broad-based participation, mutual learning and constructive engagement, especially if effective technology-driven transparency can be built into the framework. Multi-stakeholder collaboration in transparency, for example through open and crowd-sourced approaches to information, can also extend the link between transparency and participation and provide an opportunity for sharing and accessing information.

What delegates can consider for inclusion in the September summit and/or national strategies:

- Undertake **peer reviews** of national sustainable development strategies, facilitated through the UN Regional Commissions or at a sub-regional scale.
- Facilitate **cross-regional peer reviews** to provide opportunities for enhanced mutual learning on policy externalities and global public goods. These could relate to development cooperation, such

as broadening the DAC/OECD peer reviews to include, on a voluntary basis, representatives from main recipient countries of the country under review, as well as the participation of major providers of development assistance in regional peer reviews in the developing world, but could also go well beyond that to encompass a broad scope of political and strategic issues. Cross regional peer reviews could help build trust, enhanced reciprocity and mutual accountability.

- Establish **Regional Accelerator Forums** to discuss regional challenges in economic, social and environmental fields. These Accelerator Forums could focus on identifying the greatest obstacles to ‘get to zero’ and find common, replicable solutions in a regional setting. An ‘Accelerator Forum’ should be inclusive of subnational governments and non-state actors, building on their network and knowledge on regional and local vulnerabilities, and catalyze action towards the SDGs. Regional thematic reviews and outcomes of the Accelerator Forum should be sent to HLPF as input in the deliberations.
- Develop enhanced understanding of complex **policy externalities** by commissioning independent research as well as dedicated peer reviews on PCSD and SCP policy objectives in national (sustainable) development plans of all countries, especially the more economically advanced ones, on a voluntary basis.

9.3. Centrifugal force: Enhancing National Accountability

The national level is where accountability is most important to deliver results to achieve the SDGs. Governments have a (non-transferable) responsibility in implementing the post-2015 Development Agenda, and are accountable to their own citizens for results. Each country will need to tailor the goals to their national circumstances and each country will have policy space to determine its own way of achieving the goals. Accountability is thus needed for both **policy efforts** and the **outcomes, with the full range of universal human rights** across civil, political, economic, social, cultural as well as environmental rights as a minimum threshold. The goals are most likely to be effectively implemented when they are locally-owned – embedded in national (sustainable) development plans and local action plans at sub-national level including cities, where proximity to elected officials creates more direct accountability for results.

It is clear from the outset that the SDGs at country level will not be achieved unless there is a **strong political will** to achieve them. It also requires a political environment that is conducive to progressive reform and transformational change that the SDGs bring – which necessitates stronger democratic governance at all levels and **engagement with non-state actors**. Coherence and complementarity between national and **local government** policies is crucial. The political will of local governments and the extent to which poor groups are able to organize and take active roles in addressing their needs supported by local governments determine the pace with which poverty can be reduced. Better coordination, collaboration and cohesion among ministries (and their equivalent at local level) and strengthened planning processes is crucial.

As the primary institution of accountability at the national level, **parliaments** play a key role in carrying forward the new agenda. First of all, as legislative bodies, they can help translate the voluntary commitments towards the SDGs into enforceable laws in national legislation.⁷⁸ Second, as oversight bodies, they can hold **governments to account** for their policy choices, ensuring that these are aligned with the goals. Thirdly, they can help promote the goals among the people so that citizens are **empowered** to demand action on the goals, especially the most marginalized. Lastly, parliaments have a unique responsibility to adopt the national budget and related laws in matters of finance, trade, and other policies to help mobilize the MoI for the SDGs. Parliaments therefore need to be actively engaged and sufficiently equipped to help mobilize domestic resources (through fiscal and regulatory reforms), incentivize productive investments, capitalize on trade opportunities, and improve both the quality and quantity of public finance (including aid, debt relief and innovative financing schemes such as carbon taxes). In the

Hanoi Declaration, members from the Inter-Parliamentary Union (IPU) committed themselves to translate the 17 SDGs into enforceable domestic laws, to hold governments to account, and pledged to align budgets with national sustainable development plans.⁷⁹

What delegates can consider for inclusion in the September summit and/or national strategies:

Embedding SDGs in existing national processes for policy-making and budgets

- Prepare a periodic (every 3 - 5 years) **synthesis report on the implementation** of the national sustainable development plan and major challenges ahead to achieve the goals. The synthesis report would require engagement with stakeholders from across the government (inter-ministerial, sub-national governments including cities) and, in a 'report or explain' way, provide an overview of the participation of non-state actors in the preparatory process. In developed economies, it should include an overview on the provision of Mol.
- To overcome policy making and implementation in silos, call for the adoption of a '**whole-of-government**' **approach** to enhance coordination and coherence as well as efficiency and effectiveness in addressing the three pillars of sustainable development into a single, integrated policy approach.
- Identify or establish a **national body** with a strong coordinating and oversight mandate to implement the national sustainable development plan with sufficient (human and financial) resources and access to new technology (data revolution). Development priorities will differ across countries – and will need to include developed economies as part of a universal framework. While the shape and size of such an inter-ministerial hub will differ, the concept of '**functional equivalence**' can provide guidance as it allows for national flexibility yet ensures comparability and learning.⁸⁰
- Align the national sustainable development strategy and its goals with **human rights treaty standards** applicable to the country concerned.
- While developing a **national sustainable development plan**, incorporate and integrate relevant elements of UNDAFs, PRSP, LCDS and seek policy and implementation linkages with INDC / NAP-NAMA so as to have a coherent national policy framework, enhance answerability, and reduce the reporting burden.
- **Review parliamentary committee structures** to establish an **inclusive oversight SDG committee** to vet legislation from the portfolio committees against the SDGs (or an equivalent set of goals adjusted to the country's own priorities). The Committee could include a participatory process of hearings with civil society, the private sector and other groups, direct interaction with all government departments, and could have the authority to demand reports. The Committee could also monitor budget expenditures for the SDGs and evaluate its impact. In OECD economies, the committee could address the PCSD implications of policies in OECD economies, assessing the extraterritorial impacts and contributions of policies such as trade, finance, governance, as well as commitments under the Mol goal (17). A first step might include development of a prototype TOR for how to sufficiently empower such a committee.

Engaging stakeholders

- In close coordination with CSOs and local governments, **identify the groups being left furthest behind by progress** on different goals in their countries within the first three years after the SDGs are agreed, enabling them to participate in policy development and ensure more focused efforts.⁸¹ Identifying the rate of progress on each target for these groups (for example, women in rural areas, or households in informal settlements, depending on the individual target), as part of regular reporting on progress on the SDGs, also ensures accountability for inequality and discrimination.
- Emphasize the crucial role of a **multi-stakeholder approach** in policy making, implementation and monitoring progress, including parliaments, CSOs, (inter)national private sector and local

governments including cities, whilst making special efforts to include most marginalized communities including women in the **National Accelerator Forum** as a more actor-centric monitoring and accountability system.

Improving tools for decision-making and reporting

- **Streamline post-2015, international human rights and other major reporting obligations**, ensuring that their respective national reporting processes and accountability mechanisms mutually reinforce (and do not unnecessarily duplicate) one another.⁸²
- Broaden the concept of **mutual accountability** on ODA and aid effectiveness to include Other Official Flows / Total Official Flows, and develop mutual accountability principles appropriate for South-South cooperation.
- Establish a **National Ombudsman for Future Generations** or a Parliamentary Commission for Future Generations as an independent monitor of policies with a long term perspective to counter the short term horizon of elected officials.⁸³
- In the context of the National Accelerator Forum, enhance the use of **on-line tools and crowd-sourcing**, which provide an important opportunity for societal engagement and collaborative transparency as the users of data create and shape information content, allowing for a higher level of interactivity.⁸⁴
- Develop **“beyond GDP” measures** of well-being building on the recently approved System of Environmental Economic Accounts (SEEA) and Natural Capital Accounting.⁸⁵
- Improve the ability of **national statistical systems** to access new data and strengthen their capacity for analysis, especially on the challenges of inequalities (often masked by national averages) and to provide policy relevant data at all levels of government including cities (as presently most national sample surveys contain data with sample sizes too small to provide data for each locality).
- Adopt, by donors and recipients alike, the **IATI Standard** for reporting.

9.4. Inner Ring: Enhancing Civil Society Accountability

An integrated framework of monitoring and accountability between different levels (global, regional, national) should be grounded in social-societal accountability. Civil society, from INGOs to local representative organizations and federations of low-income groups, has an important role to counter the tendency of elected officials to sacrifice the long-term perspective that sustainable development requires to the short-term pressure of the electoral cycle. Effective engagement will ensure that the SDGs are truly owned by the people, and that the public at large can apply pressure on governments to ensure effective and efficient implementation. In many places, this will require a new relationship with civil society based on greater democratic participation. CSOs cannot exercise social accountability if their functioning is curtailed. ‘Getting to zero’ requires dedicated efforts for stronger engagement with marginalized and vulnerable groups. While civil society is categorized here in the “inner ring”, having to abide by local laws wherever they operate, it goes without saying that CSOs are a global partner in achieving the SDGs, working at applying pressure through the major group in the UN, through international funding relations and relations between (I)NGOs, and as a partner in instruments such as the UNGP and the OECD MNE Guidelines.

What delegates can consider for inclusion in the September summit and/or national strategies:

Improving tools for effective CSO engagement

- Ensure CSOs have the **right to submit their own reports** on governments’ performance in the context of the National, Regional or Global Accelerator

- Build effective mechanisms for citizen and **civil society involvement** in policy development, monitoring and holding governments (at all levels) to account for the effective implementation of the national SDG strategy. CSOs play a special role in mobilizing the **most disadvantaged groups**, enabling them to effectively participate in consultative mechanisms at local/national level.
- Call for better coherence and more complementarity between **environment NGO and development NGO** to ensure effective integration of the three pillars of sustainable development in their work.

Improving CSO accountability

- Increase the number of CSOs that abide by the **CSO Accountability Charter** or similar initiatives to enhance transparency, to build trust with governmental and other non-state actors, and to accelerate joint delivery of the SDGs.
- Continue the **MyWorld Survey** as part of the global monitoring on progress
- Increase significantly the number of CSOs that implement by the **Istanbul and Siem Reap Principles** for Aid Effectiveness.

9.5. Inner Ring: Enhancing Private Sector Accountability

The relationship between governments and the private sector is clearly more complex than the government – civil society relationship. Governments are accountable to their citizens but not to corporations, and while corporations are bound to abide by national laws and rules, they are not accountable to governments either. Corporations can however be made accountable to accelerate progress towards a sustainable development pathway. Private sector is here positioned in the “inner ring”, having to abide by local laws, but the very reason they are such a crucial partner in the SDGs is their transnational supply chain, and their accountability follows that chain.

What delegates can consider for inclusion in the September summit and/or national strategies:

Improving tools for decision-making and reporting

- Develop a **global sustainable accountability framework for businesses**, harmonizing different sustainable development reporting frameworks⁸⁶ and establishing **voluntary sector-specific and time-bound targets** for companies based on the SDGs as a tool to drive performance and comparability of efforts.⁸⁷ Reporting based on this framework would serve as input in the global SDG progress report, the thematic progress and ‘gap’ reports and the Accelerator Forum.
- **Make Integrated Reporting mandatory** for companies of a certain size as well as all State-owned companies, based on the above-mentioned “generally accepted sustainable development accounting principles”.⁸⁸ IR should also be a mandatory part of PPPs that involve public (financial) resources.
- Broaden adherence of **voluntary reporting standards** and similar frameworks for companies that do not fall under mandatory reporting.
- Align **investment incentives** at national level to the SDGs as part of national policy coherence for development. The current focus is on economic performance objectives. As a widely used policy instrument for attracting investment, such measures are not just economically inefficient, linking investment incentives schemes to the SDGs could make them a more effective policy tool to remedy market failures.⁸⁹

Improving accountability

- Broaden the applicability of **OECD Guidelines on Multinational Enterprises** – the only international dispute resolution procedure based on a comprehensive code of conduct for international business – beyond OECD and the 12 non-OECD countries that already implement these rules. This ensures compliance with universal human rights standards and ‘due diligence’ in supply chain responsibility – and is thus an effective and efficient way to scale up business contributions towards the SDGs
- Ensure that when private sector actors receive **public funding**, such as ODA or export credit, it is **mandatory** to abide by internationally recognized guidelines and principles concerning Responsible Business Conduct (such as the OECD MNE Guidelines which incorporate the UN Guiding Principles) and incorporate Integrated Reporting as new metrics for accountability to report on progress achieved. Contracts could contain clear guidelines for consequences of non-compliance (such as suspension of financial support).

The table below **summarizes** the above suggestions, outlining which dimension of accountability these measures would **principally support** (responsibility, answerability or enforceability) and whether it would **potentially improve** vertical, horizontal or social accountability. The table below is for **indicative purposes** only - whether such benefits materialize will depend on the final agreements and arrangements amongst the member states, as well as between member states and non-state actors. The 15 proposal that together could make for a set of global game-changers are marked in **bold**, but it should be noted that many other proposals contain new elements that provide for enhanced accountability.

	Game Changer	Responsibility	Answer-Ability	Enforce-ability	Horiz/Vert or Social
Global					
Data to track inequalities within and between countries	X		X		S
Global Sustainable Development Report (GSDR)			X		H, S
Periodic discussion in HLPF on global challenges		X	X		H, S
Sectoral/thematic progress ('gap') reports		X	X		H, S
Human rights perspective to the SDGs		X	X		H, S
Accelerator Forum	X	X	X		H, S
Global Independent Expert Review Group	X	X	X		H, S
UN Special Representative for Future Generations		X	X		H, S
Country Reports W/“Report or Explain” on stakeholder engagement		X	X		S
SDG Subcommittees	X	X	X		H, S
Toolkit for Policy Coherence for Sustainable Development		X	X		H, S
QCPR to review the implications of the SDGs for UN		X			S
Streamline and reduce national reporting and monitoring burden			X		S
UPR take SDGs into Account		X	X		H, S
Structured global reporting, oversight and accountability frameworks in multi-stakeholder partnerships		X	X		H, S
Broaden Global Partnership for Effective Devt Cooperation		X	X		H, S
Broaden Open Government Partnership		X	X		H, S
Regional					
Peer reviews	X	X	X		H
Cross-regional peer reviews	X	X	X		H
Regional Accelerator Forums		X	X		H, S
Improve understanding of policy externalities (PCSD)		X			H, S

National					
National Synthesis Report on Implementation	X	X	X		H, S
Adopt 'whole-of-government' approach	X	X	X		H, S
Establish national implementation body with coordinating and oversight mandate		X	X		S
Align sustainable development strategy w/ human rights treaty standards.		X	X		S
National SDG strategy incorporate other frameworks		X	X		S
Review parliamentary committee structures and establish inclusive oversight SDG committee		X	X		S
Identify groups being left furthest behind by progress	X	X	X		S
Emphasize the role of a multi-stakeholder approach in National Acceleration Forum		X	X		S
Streamline post-2015 and international human rights reporting obligations	X	X	X		S
Broaden concept of Mutual Accountability		X	X		H, S
National Ombudsman for Future Generations or a Parliamentary Commission for Future Generations		X	X		S
Enhance the use of Online Tools		X	X		S
Adopt "beyond GDP" measures		X	X		S
Strengthen national statistical systems			X		S
IATI Standard for reporting		X	X		S
Civil society					
Right for CSO to submit their own reports	X		X		S
Civil society involvement in monitoring and holding governments to account, including through mobilizing the most marginalized			X		S
Overcome the divide between 'environment NGO and development NGO		X	X		S
All sign CSO accountability Charter	X	X	X		S
Continue MyWorld Survey					S
Broaden Istanbul / Siem Reap Principles for Aid effectiveness					H, S

Business					
Global Sustainable Accountability Strategy w/sector-specific targets	X	X	X		H, S
Make Integrated Reporting mandatory for companies / countries	X	X	X	X	V, S
Broaden adherence of voluntary reporting standards		X	X		S
Align investment incentives at national level to the SDGs		X	X		S
Broaden the applicability of OECD Guidelines on MNES	X	X	X	X	V, S
Mandatory following of internationally recognized guidelines on RBC if companies receive public resources		X	X	X	V, S

10. Conclusion

The implementation of the post-2015 development agenda ultimately depends on the political will of Member States. Success will depend on whether all countries contribute to the reform of global governance and use their policy space to implement policies for achieving common goals. The probability of failing will remain high if global challenges continue to be approached from the narrow national perspective.

CPD, *Global Governance and Global Rules for Development in the Post-2015 Era. Policy Note. 2014*

Having an agreement on sustainable development goals in September will not deliver the SDGs. We will need a strong monitoring and accountability mechanism to track progress and to hold all stakeholders accountable, not for their intentions but for their actions and implementation of commitments. Universality stems from global interdependence. Interdependence requires new forms of collective action. And this in turn requires inter-governmental accountability. There are few incentives for enhanced global accountability, and it is not perceived as an attractive agenda from a political point of view: “Elections are local, solutions are global”.⁹⁰ In intergovernmental negotiations, accountability is often equated with international compliance and enforcement mechanisms. Vertical accountability will remain difficult in the UN context, but moving from global monitoring and reports to increased horizontal accountability and shared learning amongst states must be possible in an interdependent world. Broadening the application of the constituent elements of accountability (responsibility, answerability and enforceability) and focusing on a clearer delineation of responsibilities constitutes progress. The many examples highlighted in this overview to enhance accountability show that improvements are possible without impinging on national sovereignty. But in an interdependent world, we can *only* achieve the goals through inter-governmental cooperation, collaborative policies, and cohesive action – so at least actions in one country do not undermine the ability of another country to achieve the goals. Achieving the SDGs will thus require all to move from an exclusive focus on national sovereignty to responsible sovereignty. Collaborative transparency in the form of regional peer reviews, cross-regional peer reviews and multi-stakeholder Accelerator Forums can be a bridge between intergovernmental UN reviews in the HLPF and sovereign policy making and country level reporting in the context of national accountability.

Transparency is an essential pre-condition for accountability, and deeper engagement with non-state actors based on powerful societal incentives, such as elections, consumer preferences and social media, are needed to improve social accountability. To eradicate inequalities, dedicated efforts are needed to

reach the marginalized communities most in need. If the private sector is considered a key player in delivering the SDGs, it should be treated as a partner, and gain better access to policy makers through the Accelerator Forums. Most non-state actors themselves are increasingly aware of the need to improve their own accountability and are arranging new and innovative ways to improve horizontal accountability on a voluntary basis. Whilst the arrangements amongst non-state actors are mostly voluntary, they far outnumber intergovernmental accountability mechanisms, increase responsibility and answerability by reaching agreement on principles and standards – and importantly, achieve mutual learning.

Careful consideration should be given to the many good examples for enhanced accountability, a sample of which is contained in this overview. If we are willing to go beyond the simplistic equation that accountability means compliance and coercion, we can also allow for change to happen. If we can understand that accountability includes cohesion, coordination, collaboration and mutual learning, we can find ways to achieve transformative change. The 15 Global Game Changers proposed can help to make this a reality.

Endnotes

¹ World Bank, *Accountability in Governance*. (Undated document).

<http://siteresources.worldbank.org/PUBLICSECTORANDGOVERNANCE/Resources/AccountabilityGovernance.pdf>

² A notable exception in the UN is the Security Council, Chapter VII

³ Office of the UN High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), *Who will be Accountable, Human Rights and the Post-2015 Development Agenda, Summary*. Geneva, p. 11.

<http://www.ohchr.org/Documents/Publications/WhoWillBeAccountable.pdf>

⁴ As Fukuda-Parr points out: Despite all these warnings, the MDGs are widely used to judge performance of countries without adaptation. For example, the 2014 report on LDCs issued by UNCTAD concludes that the LDCs development performance has been a ‘failure’ since they did not achieve the MDGs in spite of a record pace of economic growth in the 2000’s. Ironically, they admit that the pace of progress has been more rapid in the LDCs than in other country groupings. Yet they disparage the fact that the African LDCs reduced the income poverty rate from 65% to 51% over the period 1990-2010, because this is off track to reach the 33% target by 2015. Under-five mortality rates declined from 156 to 83 per 1,000 live births between 1991/95 and 2011/12, but fall short of the targeted reduction by two thirds, to 52 per 1000. These significant improvements in lives of people in African countries are dubbed a ‘failure’ and the efforts of countries are found inadequate simply because they did not reach the uniform numerical targets that were set. http://unstats.un.org/unsd/statcom/statcom_2015/seminars/post-2015/docs/Panel%201.3_FukudaParr%20.pdf. See also Sonya Suter and Adam Fishman, *Lessons on Monitoring and Reporting from the MDGs and Other Major Processes*. Supporting Document 1, IRF Retreat #7, 2015.

⁵ Referring to Fukuda-Parr, the Committee for Development Policy also points out that while the fulfillment of human rights is the primary responsibility of individual states, there is also an international obligation for states to remove those obstacles that are beyond the reach of individual nation states and that impede the creation of the conditions and social arrangements necessary for the fulfillment of human rights. Meanwhile, the Declaration on the Right to Development (United Nations, General Assembly, 1986) explicitly calls on States to act collectively, as well as individually, to create an enabling environment for development, particularly by removing obstacles and creating opportunities (Ibid., Preamble, articles 1, 2, 4, and 7). Committee for Development Policy, *Global Governance and Global Rules for Development in the Post-2015 Era*. New York, 2014.

⁶ In the Monterrey Consensus on Financing for Development in 2002 “global and national economic systems based on....accountability, transparency and inclusion” were mentioned and donors and recipients were called on to build development partnerships that “maximize the poverty reduction impact of ODA.” In Doha, this was expanded to include all stakeholders to “improve mutual accountability and transparency” (2008). The MDG Summit reinforced this, and referred to “greater transparency and accountability in international development cooperation, in both donor and developing countries, focusing on adequate and predictable financial resources as well as their improved quality and targeting” (2010), and similar language was included in the Rio+20 summit document.

⁷ José Antonio Ocampo and Natalie Gómez Arteaga. *Accountable and effective development cooperation in a post-2015 era. Background Study 3, Accountability for Development Cooperation*. Prepared for the Development Cooperation Forum, DCF Germany High Level Symposium. Version 23 April 2014. p 3

⁸ Office of the UN High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), *Who will be Accountable, Human Rights and the Post-2015 Development Agenda, Summary*. Geneva, p. 7 and UNDESA, *Accountable and Effective Development Cooperation in a Post 2015 Era, Background Study 1, Quality of Development Cooperation: Accountability, Impacts and Results*. Prepared for the 2014 DCF. New York, 2014, p. 27

⁹ UNDESA, *Accountable and Effective Development Cooperation in a Post 2015 Era, Background Study 1, Quality of Development Cooperation: Accountability, Impacts and Results*. Prepared for the 2014 DCF. New York, 2014.

Angela Bester, *Accountable and Effective Development Cooperation in a Post 2015 Era, Background Study 3, Third Accountability Survey on Mutual Accountability*. Version 11 March 2014. Prepared for the 2014 DCF. New York, 2014.

¹⁰ See the UNSG report on the lessons learned from the Commission on Sustainable Development (A/67/757, dated 26 February 2013) which concluded that the voluntary national reports under the Commission on Sustainable Development were uneven, over-burdened many developing countries, and had little impact.

¹¹ For a good overview see: IAEG-MDG *Lessons Learned from MDG Monitoring from a Statistical Perspective*, New York, March 2013. See also OHCHR, 2013, p.12

¹² UN Statistics Division, Environment Statistics Division, *Strengthening Environment Statistics for Monitoring the SDGs, How the FDES can Help Countries Compile Environmentally-Related SDG Indicators*. Presentation at a side event, New York, 2 March 2015

¹³ Committee for Development Policy, *Global Governance and Global Rules for Development in the Post-2015 Era. Policy Note*. UNDESA. New York, June 2014. Page 4

¹⁴ Committee for Development Policy, *Global Governance and Global Rules for Development in the Post-2015 Era. Policy Note*. UNDESA. New York, June 2014

¹⁵ Homi Kharas, *Financing for Development: International Financial Flows after 2015*. The Brookings Institution. Background paper 1 for the 4th IRF retreat, New York, 3 May 2015.

¹⁶ Greenhill, R., and Prizzon, A. *Who Foots the Bill? What new trends in development finance mean for the post-MDGs*. ODI Working Paper 360. London, 2012.

¹⁷ Office of the UN High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), *Who will be Accountable, Human Rights and the Post-2015 Development Agenda, Summary*. Geneva, p. 12

¹⁸ José Antonio Ocampo and Natalie Gómez Arteaga. *Accountable and effective development cooperation in a post-2015 era. Background Study 3. Accountability for Development Cooperation*. Prepared for the Development Cooperation Forum, DCF Germany High Level Symposium. Version 23 April 2014. p 6.

¹⁹ Committee for Development Policy, *Global Governance and Global Rules for Development in the Post 2015 Era*. New York, 2014, see pages 14-16

²⁰ 17.18 - by 2020, enhance capacity building support to developing countries, including for LDCs and SIDS, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts; 17.19 - by 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement GDP, and support statistical capacity building in developing countries

²¹ Target 16.16

²² See among others para's 23, 37, 50, 55, 56, 60, 77, 78, 81, 93, 104, 146, 149 and 152 of the Synthesis Report.

²³ Statement Mr. Lenni Montiel, ASG for Economic Development, UNDESA, at the 17th Session of the Committee for Development Policy, 23 March 2015
http://www.un.org/en/development/desa/policy/cdp/cdp_news_archive/2015_opening_statement_CDP_16_march.pdf

²⁴ See also Supporting Document 1 of this retreat. Sonya Suter and Adam Fishman, *Lessons on Monitoring and Reporting from the MDGs and Other Major Processes*. May 2015

²⁵ http://en.wikipedia.org/wiki/Dispute_settlement_in_the_World_Trade_Organization#cite_note-3

²⁶ For an excellent overview see Mark Halle and Robert Wolfe, *A New Approach to Transparency and Accountability at the WTO*. Entwined Issue brief 06. 2010 <http://www.iisd.org/sites/default/files/pdf/2011/IssueBrief6-2010-09-14-low.pdf>

²⁷ Office of the UN High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), *Who will be Accountable, Human Rights and the Post-215 Development Agenda, Summary*. Geneva, p. 11

²⁸ IMF, *Factsheet IMF Surveillance*. Washington, April 13, 2015 <http://www.imf.org/external/np/exr/facts/surv.htm>

²⁹ IMF, *2014 Triennial Surveillance review, Managing Director's Action Plan for Strengthening Surveillance*. Washington, December 2014. <http://www.imf.org/external/np/pp/eng/2014/112114.pdf>

³⁰ Development Cooperation Directorate, *Information Note on the DAC Peer Review Process*. DCD(2013)6, 27-Oct-2014 [http://www.oecd.org/dac/peer-reviews/DCD\(2013\)6-ENG.pdf](http://www.oecd.org/dac/peer-reviews/DCD(2013)6-ENG.pdf)

³¹ See among others: <http://www.nepad.org/economicandcorporategovernance/african-peer-review-mechanism/about> and <http://aprm-au.org/document/annual-report-special-edition-2012-2013>

³² See <http://www.unece.org/fileadmin/DAM/env/epr/welcome.htm>

³³ The Compact key features include: peer reviews of Forum Island countries' systems of national planning, budgeting, public financial management and aid management; country reporting on national development plans; development partner reporting on coordination and aid effectiveness; reporting on progress towards the MDGs; a high level dialogue with the private sector; a 'road map' to strengthen public financial management systems; and work on improving Forum Island countries' development data. http://www.unescap.org/sites/default/files/Background%20paper_RCA_draft_040814_0.pdf (para 48).

³⁴ This was a limited time forum to strengthen mutual accountability at the national level launched in 2008 showcases a trial of a regional accountability mechanism. The three countries agreed to three rounds of review and learning, including a peer-to-peer exchange in 2008 and 2009, and a focus on south-south cooperation in 2010. http://www.unescap.org/sites/default/files/Background%20paper_RCA_draft_040814_0.pdf (para 47)

³⁵ See the letter dated 16 October 2014 from the Permanent Representatives of Egypt, Liechtenstein, Norway, Pakistan, Peru, the Republic of Korea and Switzerland to the United Nations addressed to the Secretary-General. A/69/552

³⁶ The indicators on the 4 core Busan principles (country ownership, results, inclusiveness and transparency, accountability) focus on strengthening developing country institutions, increasing transparency and predictability of co-operation, enhancing gender equality and accountability as well as supporting greater involvement of civil society, parliaments and private sector in development efforts. Note that the framework does not monitor development outcomes, which are addressed through other international frameworks such as the MDGs. The most important aim is mutual learning and strengthened partnerships. The monitoring report does not provide score-cards that rank countries and organizations. See <http://effectivecooperation.org/about/global-monitoring-framework/> and GPEDC *Global Partnership Monitoring Framework, Why, what and how?* <http://effectivecooperation.org/files/QandA.pdf>

³⁷ <http://www.aidtransparency.net/about>

³⁸ **Shawna Finnegan**, *Using technology for collaborative transparency: Risks and opportunities*. Association for Progressive Communications. 2012. http://www.giswatch.org/sites/default/files/giswatch12_web.25-29.pdf

³⁹ Eddie Rich and Jonas Moberg, *Beyond Governments, making Collective Governance Work – Lessons from the Extractive Industries Transparency Initiative*. Forthcoming (June 2015)

⁴⁰ Open Government Partnership, *Annual Report 2014*. <http://www.opengovpartnership.org/sites/default/files/attachments/2014%20OGP%20Annual%20Report.pdf>

⁴¹ Interestingly, as an independent body, the IRM is guided by, but not directly accountable to the Steering Committee of the OGP. An International Experts Panel (IEP) directly oversees the IRM. This panel is made up of several Senior Advisors and five Technical Advisors (see IEP Membership Document on this page). The Senior

Advisors play an important role in setting the vision for the IRM and promoting its findings. The Technical Advisors, all renowned experts in transparency, participation, and accountability, play the principal role of guiding development and implementation of the IRM research method and ensuring the highest quality of reports. See more at: <http://www.opengovpartnership.org/about#sthash.TGTmdYBb.dpuf>

⁴² Commission on Information and Accountability for Women's and Children's Health, *Keeping Promises, Measuring Result*. 2012
http://www.who.int/topics/millennium_development_goals/accountability_commission/Commission_Report_advance_copy.pdf

⁴³ Office of the UN High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), *Who will be Accountable, Human Rights and the Post-2015 Development Agenda, Summary*. Geneva, p. 7

⁴⁴ These are: (i) respect and promote human rights and social justice; (ii) embody gender equality and equity while promoting women and girls' rights; (iii) focus on people's empowerment, democratic ownership and participation; (iv) promote environmental sustainability; (v) practice transparency and accountability; (vi) pursue equitable partnerships and solidarity; (vii) create and share knowledge and commit to mutual learning; and (viii) commit to realizing positive sustainable change. Open Forum on Global Assembly in Istanbul, 2011, http://cso-effectiveness.org/IMG/pdf/final_framework_for_cso_dev_eff_07_2011-3.pdf

⁴⁵ See <http://www.ingoaccountabilitycharter.org/home/what-is-the-charter/>

⁴⁶ IBON International, *Accountable and Effective Development Cooperation in a post-2015 Era. Policy Brief, Civil Society Accountability: To Whom and For Whom?* Prepared for the 2014 Development Cooperation Forum, DCF Germany High Level Symposium.

⁴⁷ See <http://www.hapinternational.org/who-we-are/about-us/faqs-about-hap-and-accountability.aspx#2>

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<http://www.cof.org/sites/default/files/documents/files/PrinciplesAccountability%20for%20International%20Grantmaking.pdf>

⁴⁹ José Antonio Ocampo and Natalie Gómez Arteaga, *Accountable and effective development cooperation in a post-2015 era. Background Study 3, Accountability for Development Cooperation*. Prepared for the Development Cooperation Forum, DCF Germany High Level Symposium. Version 23 April 2014.

⁵⁰ UNDESA, *Accountable and effective development cooperation in a post-2015 era. Background Study 1, Quality of Development Cooperation: Accountability, Impact and Results*. Prepared for the Development Cooperation Forum, DCF Germany High Level Symposium. Version 11 March 2014, p 14

⁵¹ For a good overview see: International Trade Union Confederation-Trade Union Development Cooperation Network (ITUC-TUDCN) and EURODAD, *Business Accountability for Development: Mapping business liability mechanisms and donor engagement with private sector in development*. April 2015.

⁵² UN Global Compact, *Building the Post-2015 Business Engagement Architecture*. 2013

⁵³ See the GRI Report of Explain Campaign Forum <https://www.globalreporting.org/network/report-or-explain/Pages/default.aspx>.

⁵⁴ <http://www.wri.org/our-work/project/mind-science-mind-gap-aligning-corporate-ghg-emissions-reduction-targets-climate>

⁵⁵ David Pritchett & Rochelle March, *Beyond Risk Management – Leveraging Stakeholder Engagement and Materiality to uncover Value and Opportunity*. Research Report AccountAbility, February 2015.
http://www.accountability.org/images/content/7/7/778/insight_1.pdf

⁵⁶ For more details see <http://mneguidelines.oecd.org/about/>

⁵⁷ See for more details on ILO: ITUC-TUDCN and EURODAD. *Business Accountability for Development, Mapping business liability mechanisms and donor engagement with private sector in development*. April 2015

⁵⁸ See http://mneguidelines.oecd.org/MNEguidelines_RBCmatters.pdf

⁵⁹ The OECD Guidelines 1) commit adhering countries to promoting the Guidelines; 2) provides for a performance standard in such promotion (“functional equivalence” in visibility, accessibility, transparency and accountability); and

3) gives guidance to governments on how such promotion is to be undertaken. Guidelines implementation takes place mainly in national capitals. The National Contact Points (NCPs) – government offices that are sometimes tri-partite or quadri-partite in structure (that is, their members include government officials and representatives of business, trade unions and NGOs) – are responsible for encouraging observance of the Guidelines in their national contexts and for ensuring that national business communities and other interested parties know of and understand the Guidelines.

⁶⁰ NCPs offer a forum for discussion and assist the business community, employee organizations and other parties concerned to deal with the issues raised in an efficient and timely manner and in accordance with applicable law. If the NCP, after careful consideration, decides that “the issues raised merit further examination” the NCP offers its “good offices to help the parties to resolve the issues.”... Where relevant, the NCP can “offer, and with the agreement of the parties involved, facilitate access to consensual and non-adversarial means, such as conciliation or mediation, to assist in dealing with the issue. There is an in-built accountability mechanism for the functioning of the NCPs. Stakeholders such as OECD Watch (NGO's), TUAC (trade unions) and BIAC (companies) can lodge a complaint about the work of NCP's. This hasn't been used yet. In addition, there are voluntary peer reviews of NCP's and horizontal peer learning on thematic issues for all NCPs.

⁶¹ **OECD:** Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Luxembourg, Mexico, New Zealand, Norway, The Netherlands, Poland, Portugal, Republic of Korea, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom, United States. **NON-OECD MEMBERS:** Argentina, Brazil, Costa Rica, Colombia, Egypt, Jordan, Latvia, Lithuania, Morocco, Peru, Romania, Tunisia

⁶² Angel Gurría, *Opening Remarks by Angel, OECD Secretary-General, delivered at the Global Forum on Responsible Business Conduct*. Paris, 26 June 2013. <http://www.oecd.org/corporate/making-responsible-business-conduct-everyones-business.htm>

⁶³ UN Guiding Principles on Business and Human Rights (UNGPs) are a conceptual framework outlining the distinct, yet interdependent, responsibilities of the state and companies in protecting human right. Importantly, business enterprises cannot use the failure of the state to protect (whether that failure is in the form of inadequate laws and/or weak enforcement) as an excuse to avoid their responsibility to respect human rights. Similar to the OECD MNE Guidelines, the concept of ‘due diligence’ is incorporated as a crucial threshold for responsible business behavior. While they are neither binding nor enforceable, compliance is ensured through their integration in the OECD MNE Guidelines. ITUC-TUDCN and EURODAD. *Business Accountability for Development, Mapping business liability mechanisms and donor engagement with private sector in development*. April 2015. p. 18-19

⁶⁴ Institutional investors played a major role in achieving this case of WWF against SOCO. WWFs complaint alleged SOCOs oil exploration activities in Virunga National Park (Virunga) do not contribute to sustainable development, disregarding the DRCs legal commitment to preserve Virunga as a World Heritage Site. In addition, WWF alleged that SOCO had not provided any evidence that it has conducted appropriate and systematic human rights due diligence and that it has failed to inform the public about the potential environment, health, and safety risks and impacts of its activities. Through the mediation of the UK NCP, in June 2014 an agreement was achieved. As part of the statement, SOCO agreed “not to undertake or commission any exploratory or other drilling within Virunga National Park unless UNESCO and the DRC government agree that such activities are not incompatible with its World Heritage status”. SOCO also committed never again to jeopardize the value of any other World Heritage Sites anywhere in the world and to undertake environmental impact assessments and human rights due diligence that complies with “international norms and standards and industry best practice, including appropriate levels of community consultation and engagement on the basis of publicly available document”. The WWF-SOCO agreement represents the first time a company has agreed to halt operations during NCP-facilitated mediation. See http://oecdwatch.org/cases/Case_307

⁶⁵ Developing and transition economies together invested \$553 billion, or 39 per cent of global FDI outflows, compared with only 12 per cent at the beginning of the 2000s. See UNCTAD, *World Investment Report 2014: Investing in the SDGs: An Action Plan*. Geneva, 2014.

⁶⁶ <https://www.globalreporting.org/SiteCollectionDocuments/2014/EU%20Directive%20on%20NFR.pdf> and <http://www.theaccountant-online.com/news/barnier-calls-for-more-transparency-across-eu>

⁶⁷ WBCSD, *Integrated Reporting in South Africa, From Concept to Practice*. Geneva, 2014. <http://www.wbcd.org/Pages/EDocument/EDocumentDetails.aspx?ID=16358>. See also <http://www.iasplus.com/en/news/2015/04/sa-ir>

⁶⁸ UNDESA, *Accountable and Effective Development Cooperation in a Post 2015 Era, Background Study 1, Quality of Development Cooperation: Accountability, Impacts and Results*. Prepared for the 2014 DCF. New York, 2014, page 6

⁶⁹ As UNESCAP points out: National governments are accountable to their own citizens for their international commitments, and mutually accountable for their inter-governmental commitments. Developed countries are accountable to developing countries for their commitments to international development goals and thus ODA, technology transfer and other agreed Means of Implementation associated with the SDGs, and to achieve policy coherence for sustainable development. In the same vein, developing countries are accountable for making the best efforts to achieve the SDGs, optimizing the way they allocate national human and financial resources to achieve the SDGs. Different actors are also accountable to their own constituents – for example, businesses are accountable to their shareholders, but they should also be held accountable for the transparency of their business practice, social responsibility and environmental governance, in as much as NGOs should be accountable for their commitments to the SDGs.

⁷⁰ Office of the UN High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), *Who will be Accountable, Human Rights and the Post-2015 Development Agenda, Summary*. Geneva, p. 9

⁷¹ UN, *Summary of Key Messages of the General Assembly Interactive Dialogue on Elements for an Accountability Framework for the Post-2015 Development Agenda*. May 2014. Para 17.

⁷² See Jorge Laguna-Celis, *Options for a global system for review and follow of the post 2015 development agenda*. May 2015. New York University - Center on International Cooperation. See also Mark Halle and Robert Wolfe *Architecture for review and follow-up of the SDGs: Options for the High-Level Political Forum*. IISD Briefing Note. April 2015 and Mark Halle, Adil Najam, and Robert Wolfe, *Building an Effective Review Mechanism: Lessons for the HLPF*. IISD Briefing Note. February 2014

⁷³ Claire Melamed, *Leaving no one behind, How the SDGs can bring real change*. ODI Development Progress Briefing, March 2015

⁷⁴ For the thematic reviews to work, as suggested by the SG in Section 5c of the Synthesis Report, it is crucial that the sequence of the thematic reviews is pre-established. This could be politically very challenging for the Membership to decide. Therefore, it may be useful if the SG be asked to propose a sequence. Here's an example : yr1 (G1, G2, G3, G4, G6 + G17); yr2 (G5, G... + G17); yr3 (G.. + G17); yr4 (G... + G17)

⁷⁵ Such as MSP & initiatives laboratory and forum for MSP and initiatives; best practices exchanges; NSA accountability platforms for each themes

⁷⁶ Many proposals have been written about an Ombudsman for Future Generations around Rio+20. See amongst others http://www.worldfuturecouncil.org/fileadmin/user_upload/PDF/RepresentationFuture_Generations.pdf and <http://www.stakeholderforum.org/fileadmin/files/SDG%20Luca%20final.pdf>

⁷⁷ The QCPR is the mechanism through which the General Assembly assesses the effectiveness, efficiency, coherence and impact of the United Nations development system's support to national efforts of developing countries to pursue their priorities and meet their development needs. It establishes UN system-wide policy orientation for development cooperation and country-level modalities of the UN system in response to the evolving international development cooperation environment. See <http://www.un.org/en/ecosoc/qcpr/index.shtml>

⁷⁸ IPU, *The Sustainable Development Goals: Turning Words into Action*. (A/132/3-Inf-1) Concept note prepared for the 132nd IPU Assembly. Hanoi, 28 March-1 April 2015. <http://www.ipu.org/conf-e/132/ass-3-inf1.pdf>.

See also Matthew Martin, *National Aid Policies, Key Pillars for Mutual Accountability, A Guidance Note for Stakeholders of Development Cooperation*. August 2013

⁷⁹ IPU, *MPs commit to Transformative Action on Global Peace and Development*. Press Release. Hanoi, 1 April 2015. <http://www.ipu.org/press-e/pressrelease201504012.htm> IPU also notes there are challenges in implementation, ranging from lack of resources to lack of legal authority to carry out their constitutional functions. The pressure of the short-term electoral cycle also makes it difficult for parliamentarians to maintain the long-term perspective that is required to carry forward the SDGs.

⁸⁰ Functional equivalence in the OECD MNE Guidelines ensures countries can achieve the same outcome in many ways. There are four constituent components of functional equivalence: an accountability mechanism for the functioning of NCPs, which includes a complaint mechanism for stakeholders ranging from NGO's to trade unions and private sector; a classification mechanism in which NCP's can request clarification how to interpret Guidelines, with

the Working Party on RBC taking decision on classification; a system of voluntary peer reviews of NCP's; and horizontal peer learning around thematic issues for all NCP's.

⁸¹ Elizabeth Stuart, *Leaving no one behind – how to make it come to life*. Blogpost on Post2015.org dated 19 March 2015 <http://post2015.org/2015/03/19/leaving-no-one-behind-how-to-make-it-come-to-life/>

Claire Melamed, *Leaving no one behind, How the SDGs can bring real change*. ODI Development Progress Briefing, March 2015 <http://www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/9534.pdf>

⁸² Office of the UN High Commissioner for Human Rights (OHCHR) and Center for Economic and Social Rights (CESR), *Who will be Accountable, Human Rights and the Post-2015 Development Agenda, Summary*. Geneva, p. 12 and 15

⁸³ The Hungarian Ombudsman has a far reaching mandate with 3 main tasks: The primary task is to handle constitutional complaints related to the constitutional rights of all Hungarians to environmental protection and a healthy environment. The second task is parliamentary advocacy of public concerns, checking legal drafts of for example the forestry act and point out how these decisions impact stakeholder participation, including the possibilities of the environmental authorities to have a say in the relevant administrative procedures. The third task is to conduct own research and studies on topics that are really important for future generations. See: <http://www.ajbh.hu/en/web/ajbh-en/dr.-marcel-szabo> and http://www.worldfuturecouncil.org/hungarian_ombudsman.html

⁸⁴ Shawna Finnegan, *Using technology for collaborative transparency: Risks and opportunities*. Association for Progressive Communications. 2012. http://www.giswatch.org/sites/default/files/giswatch12_web.25-29.pdf

⁸⁵ The Financing for Development (FfD) zero draft outcome states that: “We will also consider the use of natural capital accounting to make more transparent the environmental externalities of our policy”.

⁸⁶ Paula Lucci, *Business and a post-2015 development framework: Where next?* Overseas Development Institute, London, March 2013.

⁸⁷ These targets should go beyond existing mandatory guidance such as the ILO Guidelines and UN Guiding Principles on Human Rights to include the three dimensions of sustainable development. Determining such targets requires input from science, but as evidenced by the Corporate GHG Emissions Reduction Targets, can be done.

⁸⁸ See para 40 of the FfD zero draft: “We agree to create strong regulatory frameworks on ESG practices, including mandatory integrated reporting for large companies to be adopted by 20xx.”

⁸⁹ UNCTAD, *World Investment Report 2014: Investing in the SDGs: An Action Plan*. Geneva 2014

⁹⁰ Quote attributed to Mark Malloch Brown, former UNDP Administrator