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**Research Report**

## Post 2015: setting up a coherent accountability framework

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## Post 2015: Setting Up a Coherent Accountability Framework

### Summary

United Nations (UN) deliberations are underway towards a post-2015 agenda that unites poverty eradication and sustainable development. While negotiators are tasked to determine goals and indicators, another fundamental question is: How will progress towards the sustainable development goals (SDGs) be monitored and reviewed?

A post-2015 accountability framework is needed to document and guide how stakeholders take responsibility, learn from their efforts and adjust their behaviour towards achieving the SDGs in a transparent manner. Discussions on such a framework are still at an early stage.

Only some general elements of an accountability framework have been agreed among UN Member States. Most importantly, the framework will be voluntary, non-binding and state-led, which raises the question of how governments and other actors can be incentivised to participate. The main incentives are likely to be reputational: states can strengthen their SDG profiles and showcase “best-practices”. They could also benefit through exchanging lessons learnt. Financial support, capacity development support and technology transfer can be additional incentives, particularly for least developed countries.

Incentives, however, have to be complemented by a strong commitment and ownership at the national level. The framework should be rooted in an inclusive, bottom-up approach, in which each government determines its own level of ambition. Further, governments should be able to link their national efforts to SDG discussions at the regional and international levels in a multi-layered framework.

Currently, a fragmented landscape of international bodies is dealing with individual elements of the proposed SDGs. For each of the 17 goals, myriad entities and platforms exist, both within and outside the UN system. All claim global coordination functions, but many continue to work in parallel. Without addressing this incoherence, the accountability framework risks becoming a loose collection of disconnected efforts. Such a patchwork approach will not suffice in supporting the realisation of an aspiring agenda.

Therefore, the post-2015 discussions offer the unique opportunity of setting up a coherent accountability framework that engages stakeholders across all platforms. Such a framework would help to avoid duplication and promote synergies. Its major benefit is to bring key stakeholders together in a few focused discussions that are more effective and legitimate than the current fragmented setup of international cooperation.

A coherent framework would feature improved monitoring and reporting as compared to the Millennium Development Goals (MDGs) and would enable a strengthened review process. It should consist of three key components: key actors (governments, the UN system, other stakeholders), interlinkages (within UN structures and outside of them) and ambition (in design and commitments).

The international community should engage in discussions on the accountability framework without delay. Only then can the post-2015 agenda be placed on solid footing from the start.

## The accountability challenge

In July 2014, the Open Working Group proposed 17 SDGs and 169 targets as key inputs to negotiations for a global development agenda to be adopted in September 2015. A fundamental and unresolved question is: How will progress towards the SDGs be monitored and reviewed? The UN Secretary General has identified “*unmet commitments, inadequate resources and a lack of focus and accountability*” as the central reasons for shortfalls in achieving the MDGs.

Accountability can be understood as the obligation of an actor (e.g. person, group, institution) to justify decisions or actions taken. In the context of a post-2015 framework, these obligations refer to efforts towards achieving the SDGs, including fulfilling commitments made under the SDGs. Accountability to this agenda should promote compliance to agreed actions and stimulate learning on how to realise those goals that are less clearly defined and/or require collective action under imperfect global frameworks. This balance will be different for each component of the agenda, as “solutions” for certain goals may be pre-determined (e.g. reduce fossil fuel subsidies), whereas others require learning-by-doing (e.g. statistical capacity development). To demonstrate these efforts, all stakeholders of the post-2015 agenda should take part in regular cycles of reporting, reviewing and adjusting conducted under the roof of a post-2015 accountability framework.

Despite the importance of this topic, discussions on post-2015 accountability are still in their infancy, mainly for two reasons. First, there is a lack of conceptual clarity. A universal development agenda is new for all countries and there are few past experiences to build on. The agreement made in 2012 at Rio+20 to strengthen intergovernmental arrangements for sustainable development makes such reflection long overdue.

Second, there is a lack of political discussion. Governments are reluctant to be held accountable for international commitments and development progress. Also, forming consensus on the framework requires addressing related political challenges that have yet to be tackled. For instance, discussions on the meanings of “universality” and “differentiation” as well as the “means of implementation” remain unresolved.

This briefing addresses both the conceptual and political underpinnings of a post-2015 accountability framework. It examines how key components of post-2015 accountability can be brought together in one coherent framework.

## The MDG accountability framework

The present MDG accountability framework is characterised by shortcomings in both the monitoring and review processes. Monitoring is carried out by national statistics offices in cooperation with individual UN agencies and then aggregated at central levels at the UN Secretariat. But the current setup is prone to duplication,

incoherence and poor delineation of responsibilities. In addition to being fragmented, the system is lacking in quality and ownership. Recent studies show that numerous developing-country statistical offices are unable to collect, analyse and disseminate data for MDG reporting. MDG statistics are often based on donor-funded surveys or modelling exercises.

The review of MDG progress is to a large extent carried out by the Annual Ministerial Review mechanism, including national voluntary presentations, under the UN Economic and Social Council (ECOSOC). This process is not adequate for generating real change “on the ground” and gets little notice from the broader public. The same is true for ECOSOC’s Development Cooperation Forum with its mandate to review trends in international development cooperation.

As a result, the MDG accountability framework has been inadequate in terms of promoting compliance for the development commitments agreed to by all states. Still, the MDGs represent a step forward compared to the situation in the 1990s, especially in terms of creating greater transparency in development cooperation.

Going forward, the post-2015 accountability framework should build on these experiences and design a monitoring system with clear lines of reporting (among UN agencies and other stakeholders). Calls for data revolutions and disaggregated statistics need to become rooted in discussions on how accountability to the agenda will be realised. This requires balancing compliance and learning in a system that is inclusive to all different stakeholders and caters to their motivations and interests.

## Three components of post-2015 accountability

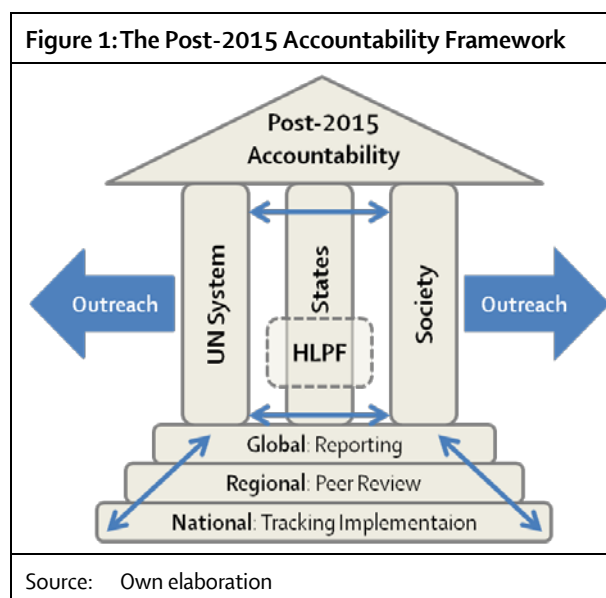
UN Member States have already determined key elements of a post-2015 accountability framework. A central role will be played by the High-level Political Forum on Sustainable Development (HLPF), which was mandated to “*conduct regular reviews, starting in 2016, on the follow-up and implementation of sustainable development commitments and objectives, including those related to the means of implementation, within the context of the post-2015 agenda.*” This briefing mainly focuses on the HLPF but also sketches other potential fora for accountability.

Despite the concrete HLPF mandate, it is unclear how the reviews will be organised, how they will relate to other UN processes, what role key stakeholders other than governments (e.g. the private sector, civil society) will play and what level of ambition Member States will show. We propose a simple model for designing the post-2015 accountability mechanism around three key components: actors, linkages and ambition (Figure 1).

**Component 1: Actors.** The accountability framework should include three main actor groups: governments, the UN system and society. Governments will be responsible for implementing the new agenda with strong support

from the UN system and broader society (non-governmental stakeholders, civil society organisations, philanthropic foundations, private sector, multi-stakeholder partnerships, etc.). The HLPF review will be a central place for bringing these three groups together. The HLPF review will be state-led, voluntary (while encouraging reporting) and provide a platform for partnerships.

A key point, however, is that the accountability framework will be broader than just the HLPF review mechanism. The UN system, including all individual entities, provides additional opportunities for creating accountability that have to be linked to the overall accountability framework. Existing UN organs, such as the General Assembly or ECOSOC, and thematic fora in the UN dealing with sectors such as forests, water, health or education, already perform accountability functions. Similarly, broader society and actors not participating in the current post-2015 discussions should be engaged, including those relating to the social dimension of sustainable development and for-profit actors.



**Component 2: Interlinkages.** Relations in the accountability framework are at least as important as individual elements. Organising coherent lines of reporting and assigning responsibilities between elements of the framework will be the principal challenges. Interlinkages could be established in various forms, including joint meetings, reports and evaluations; harmonised operating cycles; joint governance structures; or shared thematic sessions. Further details should be discussed among Member States. We distinguish three broad types of linkages within the multi-layered accountability framework: between actors (UN system, governments, society), between levels of governance (national, regional and international levels) and between the post-2015 accountability framework and outreach to external actors.

In linking different actors, a coherent engagement of the UN system is critical. The post-2015 agenda and account-

ability framework should set priorities for work areas of the whole system and individual UN entities. For example, ECOSOC's recent strengthening reform that moves the Council from "coordination" towards "management" of the UN system could play a role in this regard. The same holds for ongoing UN reform processes for better connecting the normative work of the UN and its operational work at the country level, for instance through the Quadrennial Comprehensive Policy Review (see also Wennubst / Mahn 2013). Next, each UN entity needs to be included through its governance structure. Governments play a crucial role on the Executive Boards of UN funds, programmes and specialised agencies, for example. Finally, the UN Development Cooperation Forum, similar to other UN fora dealing with specific sectors, could organise accountability for the sector of development cooperation.

For engaging non-governmental actors, the HLPF could work with the Sustainable Development in Action registry. The registry contains public and regularly updated information on multi-stakeholder partnerships and voluntary initiatives. Within the registry, there are several "Action Networks" – such as the Secretary-General's Sustainable Energy for All, or Every Woman Every Child initiatives – that have set up their own accountability and review mechanisms. Going forward, the registry should be improved (e.g. through independent reviews, ex-ante goal definition and clear reference to specific SDGs). In addition, non-governmental actors should be invited to participate, also through formal roles, in the accountability framework at the national, regional and international levels.

Linking different levels of governance – international to national – requires balancing global goals to foster global collective action and nationally set targets and indicators that reflect differentiated development priorities (see also Janus / Keijzer 2013). There should be differentiated types of accountability, depending on the level of governance. For instance, strong accountability can be carried out at the national level, where parliaments, audit institutions and civil society actors could be the vehicles.

At the regional level, peer learning mechanisms could ensure an external and independent assessment of progress towards achieving the SDGs. Countries in the same region often share similar challenges and are likely to make greater progress by jointly addressing their problems. At the international level, there would be aggregated monitoring of global progress to identify implementation gaps and opportunities for collective action. Also, aggregated reporting will be presented in the Global Sustainable Development Report, which should link to different levels (regions, countries) and actors (governments, UN system, parliaments, non-governmental actors, academia). Strong academic input for the report could guarantee higher quality and greater independence of the analysis.

Lastly, the post-2015 accountability framework should involve external actors through clearly defined outreach.

Organisations and groups such as the G-20, the Organisation for Economic Co-operation and Development, the BRICS countries, the World Trade Organization and development banks should engage in a formal manner. In addition, institutions addressing specific sectors, such as the Global Partnership for Effective Development Co-operation, could assume a formal role in supporting the achievement of the SDGs. Given the overall ambitious agenda, systemic issues in global governance, such as global trade and finance, inevitably need to be addressed by the accountability framework. Achieving the SDGs strongly relies on the actions of communities outside the post-2015 setting in the UN.

**Component 3: Ambition.** Another major issue is the level of ambition that post-2015 stakeholders can demonstrate and commit to. Political ambition is required on at least two levels. First, ambition is necessary in discussions about the design of the future accountability framework. Second, ambition is an essential component for making commitments within the framework.

In terms of designing a post-2015 accountability framework, an intergovernmental negotiation process should be started to determine specific elements and interlinkages (see above). One way to assess the level of ambition is to think about a fragmented versus a coherent approach. It is up to UN Member States as to whether a framework remains a rather fragmented system of different “talk shops” or promotes coherent action towards addressing urgent global challenges.

For instance, the more fragmented the framework is, the more leeway there could be for different actors to disregard implementing the SDGs. A critical challenge here is that post-2015 stakeholders could engage in strategic “forum-shopping” within a loose framework. This behaviour is already observable in the separate negotiation tracks for

the SDGs and for the Financing for Development process. In contrast, a more coherent framework could be characterised by stronger lines of accountability.

In terms of making commitments within the new accountability framework, actors are first and foremost encouraged to participate on a voluntary basis. Thus, the level of political ambition devoted to the post-2015 accountability framework will fundamentally depend on individual UN Member States and other stakeholders. Still, there should be clear incentives for governments and other stakeholders to participate. Such incentives could be financial, e.g. access to performance-based funds, or non-financial, e.g. peer pressure and reputational concerns. The question of providing incentives should therefore also feature prominently in negotiating the post-2015 framework.

### Next steps

The discussions on the post-2015 accountability framework need to be intensified urgently. So far, a group of seven countries (Egypt, Liechtenstein, Norway, Peru, Pakistan, Republic of Korea and Switzerland) has promoted discussions on the HLPF review mechanism, and the first informal meetings on a post-2015 accountability framework have taken place in the General Assembly. Meanwhile, many governments remain hesitant to start discussions on the accountability framework before the future goals are agreed. But formulating an ambitious agenda without creating a complementary accountability framework that monitors, reviews and ensures implementation will not suffice to drive a truly transformational agenda.

Therefore, UN Member States should start deliberations on a post-2015 accountability framework that is (1) inclusive for all actors, (2) clear in defining and managing interlinkages and (3) politically ambitious in terms of design and commitments.

### Literature

Janus, H. / N. Keijzer (2013): Post 2015 : how to design goals for (inter)national action?, Bonn: DIE (Briefing Paper 18/2013)

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