



Establishing a workable follow-up and review process for the Sustainable Development Goals

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Key messages

- Follow-up and review processes should include all stakeholders responsible for realising sustainable development outcomes and incorporate existing global, regional and national mechanisms.
- Ensuring the relevance and applicability of a universal agenda to all countries will require differentiated application of sustainable development targets. To this effect, this paper proposes four sets of targets for differentiated application.
- To be seen as a success, the universal sustainable development goals will require near universal endorsement and should articulate a vision for sustainable development that applies to all people, addresses global public goods and outlines where collective action is needed to achieve national level sustainable development outcomes.

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1 Introduction

In 2015 the international community will agree on a set of universal Sustainable Development Goals (SDGs) to guide development efforts for the next 15 years. Despite significant consultations at country, regional and global levels on the substance of the SDGs and their means of implementation, a number of key questions remain as states enter the final stages of negotiations at the United Nations (UN). First, while agreement exists that the goals should be universal in nature, it is unclear how this will work in practice, particularly given the different sustainable development challenges that exist across low, middle and high-income countries. While providing space for country-level priorities will likely improve the relevance and applicability of the SDGs across countries, this raises the question of how the follow-up and review framework can be structured to provide meaningful reporting on global progress while still being relevant for capturing national achievements across different types of countries and priorities.

Second, a key critique of the MDGs was its relatively weak follow-up and review framework. While agreement exists that a new system of follow up is needed based on country ownership and involving all stakeholders (UNGA 2014b; 2014c), it is less clear what form the structure will take at global, regional and national levels, and who will be responsible and for what. It seems likely that the monitoring architecture will be multi-layered, with the High-Level Political Forum (HLPF) and the Economic and Social Council playing a central role at the global level, supported by a range of regional and national follow-up and review mechanisms. The inclusive nature of the SDG process further complicates the question of follow-up. It is expected that all stakeholders – national and local governments, international and regional organisations, civil society and the private sector – will play a role in realising the SDGs and therefore, should be responsible for their contributions.

This report contributes to ongoing discussions on the above questions. It looks at the essential components needed to make the agenda a success, including with regard to implementation and workability. The bulk of the report focuses on the follow-up and review dimensions of the agenda. It looks at the follow-up architecture, who is responsible and for what. The report concludes by looking at what universality means and how it might function in practice.

2 Establishing a follow-up and review framework fit for purpose

The voluntary manner in which states were held responsible for the MDGs, coupled with the inadequacy of mechanisms designed to hold other stakeholders responsible, have been frequently recognised as key factors undermining their achievement. The UN Secretary General, for example, identified ‘unmet commitments, inadequate resources and a lack of focus on accountability’ as central reasons for the shortfalls in achieving the MDGs.¹ It is critical therefore that the global community learns from these weaknesses and puts in place strong, clearly defined and objective follow-up and review frameworks with clear lines of reporting to ensure the success of the post-2015 sustainable development agenda.

2.1 Developing a shared vision for follow up and review

A shared vision of what follow-up means will be critical to the design of a review system that is robust and that promotes real progress towards sustainable development. Participation by a wide range of stakeholders will be critical to achieving a shared vision and ensuring the framework reflects the priorities and needs of the most marginalised.

A strong review framework should promote compliance with agreed actions and goals and require actors to justify their decisions and actions taken. At the same time, the framework must be sufficiently realistic in its design so that it holds duty bearers to account for things they actually have the capacity to deliver. A strong review framework will also help to build trust among governments as well as between governments and the private sector, civil society and other stakeholders.

There are essentially four primary functions that the follow-up and review framework should aim to achieve. These are:

1. Monitoring and incentivising voluntary compliance with commitments.
2. Reviewing the effect of government policies and interventions towards sustainable development.
3. Promoting mutual learning and the exchange of lessons learned to help actors identify promising means of implementation.

¹ UN Secretary-General Ban Ki-moon’s remarks to United Nations Member States on “Keeping the Promise: A Forward-Looking Review to Promote an Agreed Action Agenda to Achieve the MDGs by 2015.” New York, 16 March, 2010.

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4. Drawing attention to the world's most intractable challenges and focusing multilateral actions.

2.2 Promoting responsibility while respecting universality and country differentiation

The transformational impact of the post-2015 agenda relies on its universality (discussed in greater detail in section 6) taking into account differentiated historical responsibilities and levels of capacity. Building an effective post-2015 review framework will therefore require balancing global goals with differentiated development priorities and capabilities across countries and regions (a point also recently emphasised by Knoll et al. [2015]).

To ensure the review system promotes responsibility across stakeholders, respects universality and at the same time allows for country differentiation, it should include clearly defined layers of follow-up. This could include differentiated responsibility of different actors, for example governments as compared to the private sector as compared to multilateral development agencies. It may also require differentiated responsibilities across states. For example, some countries, primarily developed, will need to take certain actions to improve outcomes for all – such as actions on tax evasion and aid provision – while others will be primarily focused around internally defined priorities and in creating real change for their citizens – such as realising universal primary education and improving access to health care.

While the SDGs will be applicable to all countries and there may be a small number of global targets, each government will be responsible for setting its own national targets. National level targets should be ambitious but also feasible – the optimal level of ambition will be different for different countries – and should be guided by the level of global ambition while taking into account national priorities, capacity and starting points. Participatory national planning processes should be used to help governments identify the appropriate level of ambition. To ensure monitoring and review processes translate into real change on the ground, strong citizen feedback loops will also need to be put in place to complement global and national level monitoring efforts (see section 4).

Different layers of follow-up will also be necessary to reflect the different forms of governance that exist across international, regional and national levels. For instance, follow-up has the potential to be much stronger for national level goals, where parliaments, audit institutions and civil society actors can all be vehicles for monitoring and where local level participatory approaches can be utilised to hold decision-makers to account. Similarly national governments will tend to have more control over the achievement of targets at the national level, particularly when those goals have been defined through national processes. At the global level, however, governments are likely to be reluctant to be held responsible for international commitments and global development progress in areas where success is out of their individual control. In this context, part of the follow-up and review framework will necessarily need to be about the support governments give to each other; how governments collectively put in place a global environment that supports, or at the very least does not undermine, the SDGs. This should include commitments around knowledge and technology sharing, capacity building and financial assistance.

2.3 A proposal for a differentiated approach to applying SDG targets

This section puts forward a proposal for a differentiated application of SDG targets that takes into account global and national dimensions of sustainable development, as well as the question of differentiated responsibilities between states. Figure 1 provides an overview of the proposal.

While this proposal sets out four categories or types of targets which could be used to inform the differentiated application of SDG targets, a number of key factors should be kept in mind. As noted by Knoll et al (2015) in their review of lessons on differentiation in other international agreements, systems of differentiation need to be pragmatic and flexible to account for country priorities and ownership, but also to build incentives for ambitious commitments and contributions from all actors. Furthermore, differentiation should remain open to change and adapt over time. This is particularly true under the post-2015 agenda which will be borne out over 15 years and country capacities and responsibilities will change over time to reflect progress and set-backs. Finally, identifying to whom targets should be applied will require a nuanced approach and set of criteria that considers countries' national circumstances, capacities and capabilities.

Figure 1. A Framework for Differentiated Post-2015 SDG Targets

Universal targets	Global minimum standards	Implementation targets	Nationally-determined targets
<ul style="list-style-type: none"> • Refined set of universally applicable targets • Measured by all countries • With the aim of tracking national and global progress • <i>Example targets:</i> <ul style="list-style-type: none"> • By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions • Take urgent and significant action to reduce degradation of natural habitat, halt the loss of biodiversity, and by 2020 protect and prevent the extinction of threatened species 	<ul style="list-style-type: none"> • Set of targets related to a vision of minimum human well-being for all people • Monitored in countries with populations living below the minimum standard • With the aim of monitoring national and global progress to ensure no one is left behind • <i>Example targets:</i> <ul style="list-style-type: none"> • By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day • By 2030, all children worldwide are registered at birth and legally identified 	<ul style="list-style-type: none"> • A set of measurable targets • Monitored in higher income countries • To measure global progress and countries' individual contributions to the means of implementation • <i>Example targets:</i> <ul style="list-style-type: none"> • By 2020 expand by x% globally the number of scholarships for developing countries in particular LDCs, SIDS and African countries to enrol in higher education, in developed countries and other developing countries • Strengthen domestic resource mobilization, including through international support to developing countries to improve domestic capacity for tax and other revenue collection 	<ul style="list-style-type: none"> • Set of nationally-defined targets • Monitored in individual countries • With the aim of tracking national progress on sustainable development priorities • <i>Example targets:</i> <ul style="list-style-type: none"> • Increase public participation in political processes and civic engagement at all levels • Cover x% of people who are poor and vulnerable with social protection systems

*Prepared by authors. Targets drawn from OWG proposal. Nationally determined targets drawn from Rahman et al. (2015, forthcoming).

2.3.1 Universal targets

At the global level a small set of universal targets should be identified, which would be tracked globally on a regular basis and which allow for cross-country comparison globally. As articulated by Norton and Stuart (2014), it is against targets and not goals that assessment of progress will be measured and headlines generated. Monitoring progress against these universal targets would therefore enable a high level review of the impact interventions are having and to assess where progress is falling short. Having a clearly defined set of regularly tracked universal targets should help to incentivise states to focus on effective implementation of development plans and, as suggested by Knoll et al (2015), provide an opportunity for linking international ambitions and processes with national decision-making at the point of target-setting and benchmarking. Knoll et al point to the differentiation approach to the EU target on poverty reduction as an example of how this might work in practice. Through that approach the

European Commission monitors progress towards the Europe 2020 targets and provides member states with country-specific recommendations for their national reform programmes. A similar coordinated approach could be used to track progress on universal targets and at the same time provide feedback on national level progress. Universal targets could be drawn from the targets set forth by the Open Working Group on Sustainable Development (OWG) in relation to each of the 17 goals. For universal targets to be manageable however, agreement will be needed on which of the proposed set should apply to all countries.

2.3.2 Global minimum standards

A key aspect of the universal agenda is the inclusion of global minimum standards. In their 2013 report, the High Level Panel of Eminent Persons on the Post-2015 Development Agenda (HLP) called for the post-2015 framework to include a set of global minimum standards (HLP 2013). While the SDGs are set to include space for countries to establish national priorities, the idea behind global minimum standards is that they should apply to all individuals regardless of place of origin. For example, ending extreme poverty as measured by US\$1.25 (PPP) per day is a global minimum standard that seeks to ensure no person globally is living under the international poverty line by 2030.

Global minimum standards articulate a minimum global floor for well-being that the international community agrees all people should enjoy. As part of an agenda that aims to provide space for national priorities, they also ensure continued attention to key aspects of well-being across a range of countries, which at the national level may take more or less ambitious approaches to implementing the SDGs. Global minimum standards could also offer a basis for the prioritisation of efforts within countries as well as by international development partners. While national priorities will determine SDG implementation, a key aspect of national agendas should include the realisation and prioritisation of global minimum standards where relevant.

Global minimum standards would be tracked at the national level, used to inform a narrative on global progress, and only be applied to countries which have populations living below the global minimum standard. While national reporting on global minimum standards will be useful for tracking national level progress, the primary function would be to inform where gaps exist in terms of global progress and identifying populations that are being left behind, and to steer allocation of additional resources and finances where they are most needed.

From a follow-up and review perspective, global minimum standards could play a critical role in identifying and drawing attention to populations for whom additional efforts are needed, such as people with disabilities in the context of ensuring equal access to education. Global minimum standards may also serve as a means to create greater pressure for governments, as well as development partners, to act. This is particularly true in middle income countries, many of which have populations living under \$1.25 (PPP) per day, for example, but where there is an expectation that the government – given its strong capacity and domestic resources – will take a stronger role in addressing poverty and inequality outcomes vis-à-vis the international community in comparison to low-income or least developed countries.

2.3.3 Implementation targets

An important lesson from the MDG 8 experience is the need to establish clear, measurable, time-bound targets, including specific commitments for developed countries, beyond aid (Fukuda-Parr, 2012; Melamed, 2012; Karver, Kenny and Summer, 2012). One of the key critiques of MDG 8 is that by making everyone responsible for global partnership, in effect, no one was responsible. Currently, reporting on global partnership occurs largely at the global level with the exception of commitments related to ODA (MDG Gap Task Force, 2014). Commitments related to trade policy are typically discussed in terms of multilateral trade negotiations, overall preferential access and key tariff and non-tariff barriers to trade. Debt is examined from the perspective of developing countries, rather than from the perspective of individual debtors, while progress on access to affordable medicines is largely presented as a global narrative. With respect to technology transfer, indicators show trends in access to information and communications technology.

While these measures are important for providing a global narrative of progress, they have very little to say about individual countries' contributions to global partnership. The lack of country-by-country reporting creates significant potential for free riding and does not create incentives for a race to the top. The establishment of a set of concise targets related to global partnership and the means of implementation could play a critical role in spurring action in this area. In addition to providing a measure of global progress, global implementation targets should be used to show countries' individual contributions in this area.

A recent initiative, the *Post-2015 Data Test*,² looks at how countries can measure their individual commitments to global partnership. Under the initiative, the Canada case study shows that national-level monitoring could serve as an important complement to global monitoring in the area of global partnership (Kindornay et al, 2015). Table 2 provides a sample of global partnership or means of implementation targets and indicators which could be monitored at the country level.

² See www.post2015datatest.com for more information.

Table 2. Example global implementation targets and indicators

Target	Indicator
Create an enabling environment for sustainable development	Low-income country debt forgiveness or reduction (annual, % of total debt held)
	Share of trade in goods and services from low-income countries under duty-free, quota-free market access
Increase financing to productive capacity in low- and middle-income countries	Share of aid to the productive sector
	Proportion of foreign direct investment to the productive sector
	Share of South-South cooperation to the productive sector
Address the special needs of fragile, least developed, small island and landlocked states	Total aid allocated to least developed countries
	Total aid allocated to small island states for climate adaptation and mitigation
	Total aid-for-trade financing allocated to least developed, small island and landlocked states
Promote better statistics for development	Total ODA allocated to statistical capacity building in developing countries
	Proportion of ODA allocated to statistical capacity building in developing countries
Support climate change adaptation and mitigation in developing countries	Total official climate financing that is incremental to ODA
Strengthen domestic resource mobilisation in developing countries	Total ODA to support taxation
	Proportion of ODA to support taxation
Implement ODA commitments to provide 0.7% of GNI in ODA	Ratio of ODA to GNI
Promote global citizenship	Proportion of individuals from country X who contribute to sustainable development efforts abroad through volunteer efforts (in country X or abroad) or donations
	# of jurisdictions that have integrated global citizenship into elementary and secondary curricula

Source: Adapted from Kindornay et al (2015).
Note: Table 2 is meant to serve as an illustration rather than a concrete set of suggested targets and indicators to be used given the ongoing nature of discussions on the SDG framework, including its targets and indicators.

A key challenge to this approach would be identifying which implementation targets make sense for which set of countries. Ideally, a differentiated set of implementation targets could be developed to monitor specific commitments

related to implementing specific goals, addressing global public goods, and supporting the enabling environment, differentiated for different types of countries. For example, while duty-free quota-free market access for least developed countries could be measured in all non-LDC countries, it may not make sense for other low-income countries. Similarly, commitments related to ODA financing only make sense for OECD-Development Assistance Committee members while contributions from emerging economies could be captured by more effectively measuring and reporting on south-south cooperation.

2.3.4 Nationally-determined targets

The targets outlined above will need to be complemented by national targets that will be used to track progress on domestic development priorities. National targets would be defined at the country level and reflect mainstreaming of international goals into national development planning, monitoring and reporting. In line with the principal of differentiation, the time frame and level of ambition of these targets should reflect individual priorities and the capacity and resources available in each country.

2.4 Bringing the differentiated targets together

The combination of universal, minimum global standard, implementation, and national targets could be tracked building from the approach outlined by the Sustainable Development Solutions Network (SDSN, 2014; 2015). The SDSN proposes two key sets of indicators be used to track the agreed universal targets and nationally identified targets, in some cases supported by a small number of indicators targeting specific regional priorities:

5. Global reporting indicators, which would be reported on by each country on an annual basis and collected by the international community. These indicators would be used to track the universal agenda, and most will be applicable to all countries, but some only cover a subset (e.g. landlocked countries would not report on oceans); and
6. Complementary national indicators, which would provide a vetted list of indicators that governments could draw on when identifying which indicators are most relevant to their development priorities and capacities and which would reflect national level targets. This component will be critical to ensure the SDG agenda can be implemented in every country and provides some level of consistency across countries for tracking progress on similar targets.

A proposed, non-exhaustive list of each set of indicators is included in Tables 1 and 2 of the SDSN's latest report on indicators (2015). In addition to these two sets, indicators related to global minimum standards and the means of implementation could be added and more clearly spelt out, both in terms of their content and for whom they would apply. This reporting approach would help to provide clear lines of responsibility and follow-up.

3 Who should be following through?

Some stakeholders have suggested that the follow-up and review processes under the post-2015 framework should extend beyond national governments to a wide range of stakeholders, including private sector enterprises, intergovernmental institutions and multilateral development agencies, and civil society (HLP, 2013; UNGA, 2014b). Each of these groups should be responsible for their commitments, and in reviewing commitments made by others. There has already been widespread discussion and support for including this wider range of actors within the follow-up and review framework. Yet how exactly these actors can be included remains largely undecided.

The MDGs recognised the complexity associated with the proliferation of actors in international development and asserted the principle of shared responsibility in an attempt to create a coherent approach across the diverse actors. In practice however, shared responsibility under the MDGs ended up meaning under that all parties were responsible, and therefore no one was. The SDG framework can improve upon this by recognising that different actors should be held accountable for different things and through different mechanisms. In this section we provide a brief overview of the types of actions and some possible mechanisms that could be used to hold the various actors to account.

3.1 Governments

Each country has primary responsibility for its own economic and social development and successful implementation at the national level must necessarily revolve around national governments delivering for their people. This will require mobilising domestic resources, improving policies and strengthening national and local level Institutions. National governments should be held responsible for their actions through bottom up as well as top down processes, including through national review mechanisms, global reporting and citizen feedback processes.

Reporting on national level progress through national review mechanisms will help to promote transparency among local populations of progress in delivering agreed services. State and local level institutions that hold governments to account, such as the judiciary, civil society and independent statutory review bodies, will have a critical role to play in overseeing the national review process.

Experiences with legislative and institutional frameworks that facilitated the incorporation of the MDGs into national policy provide useful lessons. The MDGs were incorporated at national and sub-national levels by producing national targets and indicators, and inserting them into key strategic

documents such as national plans. A survey conducted in 2005, found that more than 85 percent of the respondent 118 countries had adapted one or more of the MDG goals into national development goals (UNDG, 2005). In Jordan, for example, MDG indicators were integrated into the three-year National Executive Programme, which outlined policies, programmes and projects for government institutions. Doing so enabled the country, with support from UNDP, to review progress towards the MDGs (UNDP, 2013). A similar approach would make sense for national SDG targets.

At the same time annual reporting on universal targets by each country will provide an opportunity to review national progress at the global level and will provide space for identifying countries that are falling behind (as discussed in section 2). The mechanisms through which global reporting might operate are outlined in the next section.

Community monitoring and other citizen follow up mechanisms should be utilised to help hold governments responsible for progress. These can be particularly important in promoting better delivery of services, increasing accountability of public officials, increasing transparency and reducing corruption. Public Hearings, Social Audits, Community Score Cards, Citizen Report Cards, Participatory Public Expenditure and Budget Reviews are instruments that have been effective in promoting the responsiveness of public institutions under the MDGs (UNDP, 2010). Community monitoring can also play a role in raising public awareness of entitlements and government commitments, as in Maharashtra India where public hearings were used to raise awareness of entitlements, strengthen demand for change and resulted in a positive impact on immunisation rates, use of funds and the quality of health services (Kadke, Scott and Shukla, 2011). The opportunities and challenges associated with incorporating participatory follow up mechanisms into the SDG follow-up and review framework are discussed in further detail in the next section. Nevertheless, what is needed is a commitment at the outset to open and transparent governance structures at local and national levels that facilitate access to information by a wide range of stakeholders. Predefined and predictable pathways of engagement will be important to enable marginalised groups to meaningfully participate in implementation and review processes. This should include through clearly defined modes of engagement in the HLPF review process, regional review mechanisms, and national level monitoring of data on progress and other mechanisms such as parliamentary reviews (Davis et al, 2014).

3.2 The private sector

The private sector will be a key enabler and implementer of the new development agenda. Private sector contributions may take a range of forms, including through delivery of services and products and through financial investment. This will likely include private sector engagement in a number of areas that are traditionally the domain of public agencies, such as in healthcare and education, which raises the potential for negative effects on standards unless strong governance and oversight is in place (UNCTAD, 2014). Ensuring private sector transparency, accountability and regulatory standards will be critical for ensuring the private sector supports progress towards the SDGs.

Private sector follow-up and review can be viewed across three levels. First, existing frameworks that support sustainable development can provide hard

mechanisms through which the private sector can be held to account. This includes sector-specific frameworks, such as the Extractive Industries Transparency Initiative, and global commitments that national governments have signed on to, such as International Labour Organisation conventions on labour standards and decent work. Importantly this also includes national laws, which will be critical for holding private sector actors to account in a range of areas including on tax evasion and environmental and labour standards. These processes will be critical for holding businesses to account both for their actions at the national level and also, in the case of multinational corporations, for the impacts their actions have when operating across borders (see also UN, 2013).

Second is mandatory reporting on sustainable development outcomes from regular business operations for large companies, as called for by the Secretary General's Synthesis Report. That report makes a strong call to action for mandatory reporting by private sector organisations. It calls on all countries to 'consider adopting policies...requiring companies to undertake mandatory Economic Environmental Social Governance reporting (paragraph 104).' This goes much further than the OWG document and other previous calls for volunteerism by the private sector, and has been welcome by many actors, including the investor-led Corporate Sustainability Reporting Coalition. Such mandatory reporting is already in place in some countries, such as the United Kingdom, and is set to come into force in others, such as in the European Union in 2016. The potential impact of mandatory reporting as laid out in the Synthesis Report is limited however in that it only refers to reporting, but does not articulate precisely what the private sector should be held accountable for delivering. This is where the third level of follow up has the potential to add value.

This third level is reporting on voluntary commitments. While accountability for these commitments effectively falls on businesses to be good corporate citizens, many voluntary commitments already exist across a range of areas relevant to the SDGs. The number of companies signing on to campaigns such as the UN Global Compact, which currently has more than 12,000 participants including over 8,000 companies across 145 countries,³ committing themselves to adhere to corporate responsibilities covering human rights, labour, the environment and anti-corruption, suggests there is already strong impetus for these kinds of commitments going forward. Existing platforms also provide a solid base from which to expand the range of commitments, the breadth of private sector organisations committing to them, and the strength of the accountability mechanisms in place to monitor and respond to progress.

3.3 International institutions

Multilateral development agencies and international financial institutions such as the World Bank Group, the Asian Development Bank (ADB) and the Inter-American Development Bank will have a critical role to play in the SDG framework, both through the technical and financial support they provide to enable governments to deliver on their commitments, and in terms of holding themselves responsible for the sustainability of their own activities. In addition to harnessing funding and resources, development agencies can support national governments through technical expertise,

³ These numbers are accurate as of 24 June, 2014:
<https://www.unglobalcompact.org/ParticipantsAndStakeholders/index.html>

prudent risk management policies, application of clear standards to project design, execution, corporate governance, and cross-country experience. Through this support they can also help to track and review progress on the ground, and to identify areas where progress is off track.

In terms of holding international institutions responsible for their contributions under the post-2015 agenda, self-reporting of voluntary commitments is likely to be the most practicable and feasible option. There are two key areas where follow-up and review should occur. First, international institutions should be reviewed on their progress in mainstreaming SDGs and targets into their own work programmes. Many are already doing this under the MDGs, such as the ADB which announced its commitment to the MDGs in its 2002 Annual Report and subsequently mainstreamed the MDGs into strategy documents such as Country Partnership Strategies (ADB, 2013). The results frameworks for these strategies also contain MDG indicators and statistics, which provide the basis for allocating resources and monitoring implementation. We can expect a similar approach to be taken under the SDGs.

Second, and relatedly, international institutions should be reviewed on the effectiveness of their support in assisting client countries to achieve their specific goals. Again lessons can be drawn from the MDG process. The ADB (along with other multilateral development banks) reported progress on MDGs annually in flagship documents, such as the ADB's *Key Indicators for Asia and the Pacific 2012* and the *Development Effectiveness Review*. Joint regional reports have also been produced through coordinated efforts of UN agencies, such as UNDP, and multilateral development banks and used to track progress, raise awareness and improve policies and the institutions involved in achieving the MDGs. Similar reporting mechanisms could be used under the SDGs, with international institutions reporting on their efforts to support global minimum standards, nationally-determined priorities and universal targets in the countries and regions in which they work.

These organisations already have internal and external follow-up and review mechanisms in place that could be used to monitor progress against voluntary sustainable development commitments such as those agreed to and set forth in country partnership strategy agreements. These mechanisms have a range of associated remedial actions available to them, such as judicial, financial, political or administrative responses, which could be used to incentivise and drive progress. Open data initiatives, such as that of the World Bank Group, can also help to increase transparency and hold international organisation responsible for their actions, improve efficiency and effectiveness and allow for greater participation and oversight by civil society and external, independent review bodies.

3.4 Civil Society

Civil society organisations (CSOs) have a central role to play in holding governments and other development actors to account, while at the same time are development actors in their own right. CSOs, in particular large international non-governmental organisations, will be increasingly influential as donors, policy advisers and practitioners in the post-2015 development agenda. This increasing influence must necessarily come with increased responsibility and accountability for their actions.

One of the key challenges for CSOs however is that they tend to be accountable to a number of stakeholders: donors, clients, governments and to the marginalised groups they represent – which makes clear lines of reporting and responsibility difficult. Nonetheless, many have already signed on to collective self-regulatory accountability standards as a means of ensuring common standards are adhered to across organisations. The Istanbul principles for CSO development effectiveness, for example, guide the work and practices of civil society organisations across the spectrum of CSO activities – from grassroots activism to global policy advocacy.⁴ Groups are guided by these principles and committed to take pro-active actions to improve and be fully accountable for their development practices (CSO Partnership for Development Effectiveness, 2014: 1). These principles also form the basis for the Open Forum’s Draft International Framework on CSO Development Effectiveness, which is intended to provide the basis for improving the effectiveness and quality of CSO development work at national, regional and international levels. Self-regulatory mechanisms such as these can suffer from serious flaws however, including lack of strong compliance measures, emphasis on upward accountability to donors rather than a downward version to stakeholders on the ground, and challenges in implementation (Hammad and Morton, 2011).

3.5 How to address slow or negative progress

A critical and, as yet, unanswered issue is how to address slow progress, stagnation or where actions have detracted from achievement of goals. To date the international community has not demonstrated much willingness to hold actors responsible when they are getting off track. It is increasingly clear that domestic and international policy efforts to achieve the MDGs, in some instances, have been grossly inadequate. Nevertheless, the failure to meet the Millennium commitments has had few if any consequences for UN member states who took them on well over a decade ago (OHCHR and CESR, 2012).

The question then becomes why, if we haven’t been able to do this in other forums, can we do this with the SDGs? Part of the answer may lie in the process of deliberation and consultation through which the SDGs are being designed and adopted. Participation by such a wide array of stakeholders, and importantly by both developing and developed governments, has created big expectations and will make it harder for governments to explain away a lack of progress.

Another important reason why the SDGs may be more effective at addressing off-track progress is through the inclusion of nationally defined targets. Unlike the MDGs, which effectively ignored starting points and saw developing countries working towards externally set goals, by allowing space for country differentiation governments can take into account starting points and will be more likely to set targets that are based on realistic expectations (albeit that they should still be at the outer edge of their comfort zone).

⁴ The Istanbul Principles were agreed to at the Open Forum’s Global Assembly in Istanbul, September 28-30, 2010.

4 The follow-up and review architecture

A number of UN reports have highlighted that the follow up architecture should be multi-layered, inclusive, evidence-based, reinforce existing review mechanisms, and emphasise the national level with links to global and regional frameworks (IISD, 2015; UNGA, 2014b; UNGA, 2014c). This section unpacks how the follow-up and review structure could work in practice to ensure that existing national, regional and global review processes are effectively rolled into the SDG monitoring process under the High-level Political Forum. Such an approach has the potential to not only reduce duplication of efforts but could also lead to improvements in accuracy, effectiveness, impact and awareness among different stakeholders of existing follow-up and review processes.

4.1 Overall approach

Proposals for the follow-up and review architecture have tended to emphasise a multi-layered structure with the High-level Political Forum and the Economic and Social Council at the global level, supported by peer-review mechanisms at the regional level and strong national level accountability processes (UNGA, 2014b; Heiner and Keijzer, 2014). Many stakeholders also agree that the framework should be inclusive, with broad-based national ownership, and engage people at all levels (UNGA, 2014b; UNDG, 2015). The President of the General Assembly has proposed three elements for an inclusive and universal follow-up and review framework. It should 'build upon the existing accountability framework and be mutually reinforced; promote simple monitoring compliance by enhancing mutual learning and exchanges; and, link the framework to the renewed global partnership for development and ensure the fulfilment of related commitments' (UNGA, 2014b).

Further, existing mechanisms could be used to support follow-up and review of the SDGs. Such an approach would address a major weakness of the Annual Ministerial Review, which relied on national voluntary presentations by approximately ten states each year, highlighting their successes and challenges in implementing selected development goals. At times it was difficult to motivate states to participate and each state making a presentation selects the three states which will review it, making it probable that states will cherry pick reviewers likely to give favourable reviews (UNGA, 2014b; Beisheim, 2015). It would also breathe new life into existing mechanisms. Indeed, an important criticism of the MDG follow-up and review framework was around the lack of attention paid to the Annual Ministerial Review of progress on the MDGs by government policy makers or the general public.

Important lessons can also be learned from the MDG framework with regards monitoring of national commitments, which was carried out by national statistics offices in cooperation with UN agencies and then centrally aggregated by the UN Secretariat. This multi-actor framework resulted in duplication of efforts and poor allocation of responsibilities. As a result, the monitoring process largely failed to promote progress by states on agreed commitments.

As noted by Heiner and Keijzer (2014), the follow-up and review architecture will need to make linkages both within and outside of UN structures. This will be important to ensure appropriate integration between national, regional and global follow-up and review mechanisms. Given the highly inclusive and transparent process through which the SDGs are being defined, the global architecture must also ensure space exists for meaningful inclusion of non-state actors.

Box 1. Key Functions of the High Level Political Forum

- Serve as a participatory, inclusive forum for leadership on sustainable development, including for the galvanisation of resources towards the SDGs
- Monitor progress on the SDGs through a universal review process with the aim of informing a narrative on global progress and holding government, civil society and private sector partners to account
- Provide space for dialogue and sharing lessons, drawing on inputs from regional and national level follow-up and review processes.

4.2 Global follow-up and mechanisms

The Rio+20 outcome document sets out the mandate for the High Level Political Forum (HLPF), which will serve as the key forum for global follow-up and review processes related to the SDGs and serve a number of functions (Box 1).

For his part, the UN Secretary General (UNGA, 2014c: 31) has suggested that the global follow-up and review framework include three key components:

1. A universal review of progress which would provide a periodic occasion for individual countries to voluntarily present progress and discuss lessons learned through multi-year reviews under the HLPF in a five-year cycle;
2. A thematic component to chart progress at regular intervals, and identify gaps and mobilise action to address them; and
3. A component to review global partnership for sustainable development.

The Secretary General also notes that the SDGs present an opportunity to reform and further re-fit the UN development systems to ensure the UN is 'fit for purpose,' a call which Norton and Stuart refer to as appropriately ambitious (2014: 4). It should be recognised however that any kind of UN reform process may be extremely difficult in terms of obtaining agreement on necessary reforms and implementation.

The need to include governments (national and local), international institutions, civil society, media, academics and the private sector in the implementation of the SDGs has been well established (GSP, 2012; HLP, 2013; UNGA, 2014c). This offers significant potential for improved coordination across stakeholders as well as information sharing and lesson learning under the follow-up and review process. Indeed, in their review of agreements on human rights, the environment and financial regulation, O'Brien and Gowan (2012) found that information sharing is an important aspect of success. For example, they note that the agreement to create the Inter-governmental Panel on Climate Change was critical for changing global perceptions on the risks posed by emissions and that information sharing under financial regulation agreements is important for providing information on compliance. Miller-Dawkins (2014) notes that international agreements can stimulate the adoption of similar approaches to address shared challenges across countries, highlighting research which has shown the diffusion of approaches across countries in areas of business regulations and addressing environmental challenges. Sharing of information and lessons learned may also contribute to a demonstration effect between countries as to the benefits associated with progressing all three pillars of sustainable development simultaneously.

As noted above, the architecture for follow-up and review could also play an important role in breathing new life into existing mechanisms, with responsibilities for oversight delegated to appropriate UN bodies that play an existing review function. Such an approach could reduce the need for significant additional resources, as well as improve coordination on efforts to realise the SDGs. The global review framework can make use of existing mechanisms in at least two key ways. First, appropriate UN bodies could play a key role in collecting and reporting on the SDGs under the leadership of a central coordinating agency, likely the UN Department of Economic and Social Affairs (UN DESA). Second, appropriate UN bodies could be used to facilitate reporting and dialogues on thematic areas covered by the SDGs.

4.2.1 Existing mechanisms to generate a global narrative on sustainable development

The follow-up and review process can play an important role in generating a global narrative on sustainable development. Despite efforts to define a broad agenda for sustainable development,⁵ development and environmental communities have failed to fully converge over the past two decades (Higgins and Chenard, 2012). The importance of integrating the environmental and development agendas through the SDGs has been noted throughout the preparation and negotiation processes (GSP, 2012; UNSG, 2013; HLP, 2013; SDSN, 2013; UNGA, 2014c) and it appears that the international community will indeed end up with a set of goals that cover the economic, social and environmental pillars of sustainable development.

The MDGs helped to revive different areas of development focus such as child survival and gender equality (Lancet Commission, 2010). Similarly, the SDGs review and follow-up process has the potential to draw increased focus on neglected areas, such as energy, the environment, infrastructure

⁵ Over two decades ago, the World Commission on Environment and Development (1987) (the Brundtland Commission), defined sustainable development in its report *Our Common Future* as a process of development that “meets the needs of the present without compromising the ability of future generations to meet their own needs.” In 1992, the UN Conference on Environment and Development held in Rio de Janeiro resulted in Agenda 21, a programme of action aimed at improving outcomes for the economic, social and environmental pillars of sustainable development.

and inequality. However, given the breadth of issues captured by the SDGs, there is a need to draw from and build on existing review mechanisms across the goal areas.

The prototype sustainable development report drew a number of important conclusions with respect to the global follow-up and review architecture based on a review of 125 UN flagship publications and 23 outlook reports (UNDESA, 2014). While a global SDG review framework should not replace more detailed reporting in key areas, the prototype report notes that a global sustainable development report could play an important role in better exploiting the information collected by inter-governmental organisations, identifying integrated solutions and providing information in a more accessible and actionable format for policymakers. As noted by Heiner and Keijzer (2014), the current framework for international cooperation is fragmented and does not offer sufficient opportunities to promote synergies and avoid duplication.

To further build off existing review mechanisms, a combined approach to global and thematic reporting could be employed. The call for thematic reporting by the Secretary General is helpful for drawing attention to particular areas where bottlenecks are occurring, however as Norton and Stuart (2014: 3) note, 'the loss of the single annual meta narrative report on 'global progress' could undermine the sense of centrality to development efforts which the MDGs occupied.' The HLPF should play a key role in providing an overall narrative on global progress. In this context, the Global Sustainable Development Report would draw on inputs from UN bodies responsible for reporting on various aspects of sustainable development. Indeed, in their articulation of potential indicators to support the OWG's proposed goals and targets, the SDSN has already identified which organisations could serve as lead agencies. Such an approach would draw from existing follow-up and review mechanisms, and avoid duplications between various policy fora. In this respect, a key role of the HLPF would be to serve as a mechanism for structured conversations on all aspects of sustainable development, providing a birds-eye view of global progress.

Under this approach, the Economic and Social Council would play a coordination role. The collection of inputs and preparation of the global sustainable development report would be led by the UN Department for Economic and Social Affairs (UN DESA) with support from the UN Statistics Division. The report would provide an overall narrative on global progress on universal global targets and identify areas where progress is lagging. It would also provide an update on global minimum standards and review progress on global implementation targets. The report would also provide a forum to identify gaps and suggest areas where further action is needed.

Another benefit to bringing different platforms together through focused discussions and a more coherent follow up and review process than what occurred under the MDGs is that such an approach could also promote greater coherence on reporting across sectoral or issue-based communities. As noted in UN DESA's prototype Global Sustainable Development Report, sectoral or issue-based communities tend to develop their outlook publications in isolation from one another, which has resulted in incoherence of assumptions and missed opportunities to recognise inter-linkages across issues areas (2015: 14-15). A more coherent approach has the potential to offer a more complete and consistent picture in terms of

where the international community is falling behind thematically within and between countries, as well as on global public goods.

This approach may also work to address the problem of ‘orphan’ issues. As noted by Fukuda-Parr, Yamin and Greenstein (2013) in their synthesis of a major review of the MDGs, *The Power of Numbers*, only some goals, and their related targets, were ever successful in effectively generating action. While it is unlikely that all aspects of the SDG agenda will receive equal billing from governments and development partners, coherent reporting will help to provide a birds-eye view of progress and draw attention to areas where progress is falling behind. In turn, comprehensive reporting can also facilitate conversations on financing allocations.

4.2.2 Thematic review

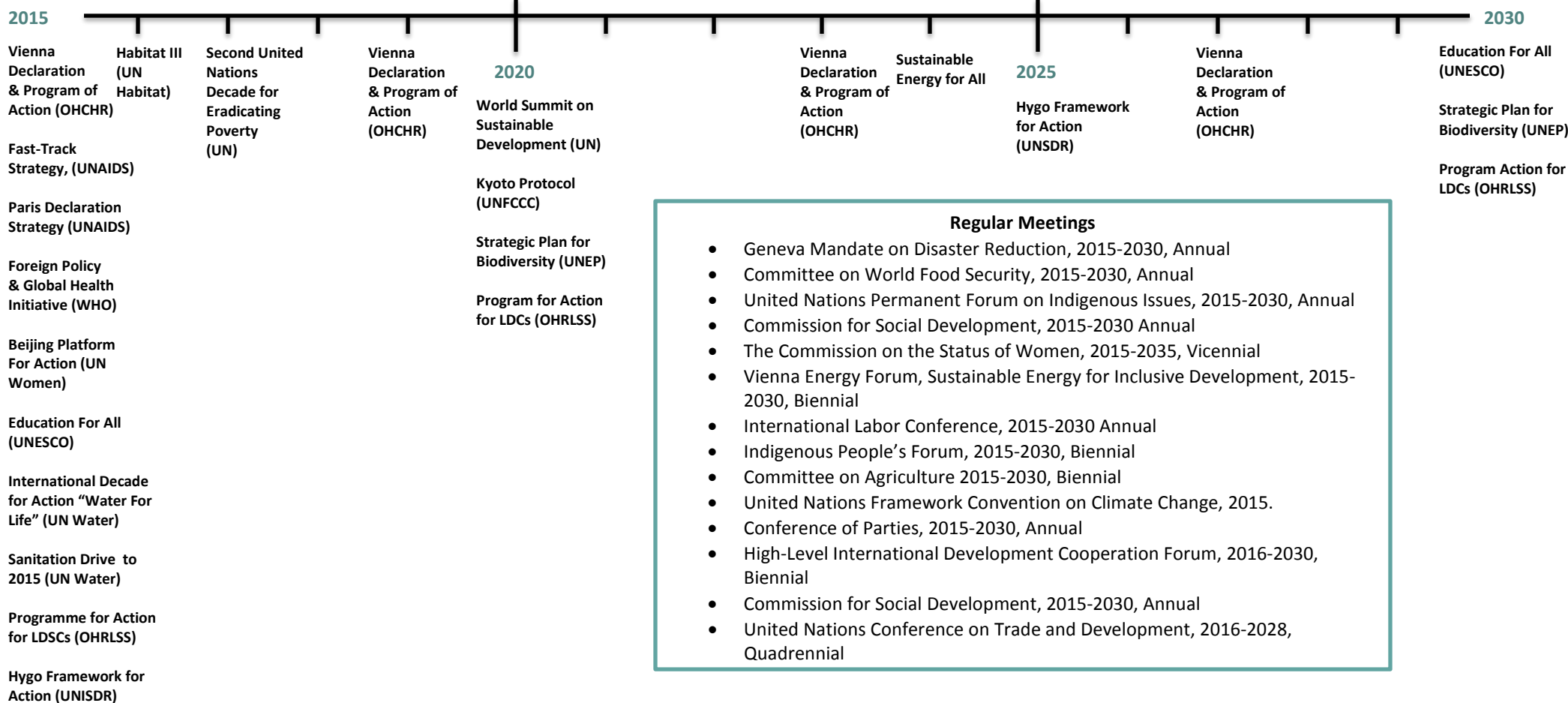
There is no question that the breadth of the sustainable development agenda necessitates some form of thematic review to harness the momentum that exists across different sectoral communities, to leverage existing initiatives, and to offer an opportunity for a deeper conversation on progress, underlying factors for success, and sharing lessons in specific areas. For example, in the areas of human rights and the environment, the SDGs correlate with existing convention and treaty commitments, which include their own monitoring processes, as well as sectoral communities (see also UN, 2013).

Charter- and treaty-based bodies and convention secretariats could be asked to prepare periodic thematic reports on progress based on their regular review processes where appropriate. A summary timeline of some of the key review processes is included in Figure 2. In other areas opportunities for thematic review could coincide with major reviews of previous commitments and existing initiatives. For example, the 20th anniversary of the Beijing Platform for Action on gender equality and the review of the Hyogo Framework for Action on disaster risk will occur in 2015. The Secretary General’s Sustainable Energy for All Initiative will be reviewed in 2024. Lead organisations would be responsible for including a thematic session of the SDGs as part of existing review processes, coordinated under the auspices of the HLPF. In turn, this approach could potentially revitalise existing policy dialogue and review mechanisms as noted by Miller-Dawkins (2014), many of which already happen periodically.

Figure 2. Timeline of existing thematic review processes

Annual Reporting

- Fast-Track Strategy, 2015-2013, Annual
- Paris Declaration +20, 2015-2030, Annual
- International World Water Day, 2015-2030, Annual
- Foreign Policy and Global Health Initiative, 2015-2030, Annual



4.2.3 Non-state actors in global follow-up and review processes

Working out how to successfully incorporate non-state stakeholders meaningfully into discussions and review processes will be critical going forward, particularly given the raised expectations for an inclusive follow-up and review framework following on the highly inclusive consultation process in the establishment of the SDGs. The mandate of the HLPF includes space for non-state actors to engage. Two dimensions of non-state actor contributions to the post-2015 will need to be captured. The first is with respect to reporting back on contributions to the realisation of the SDGs and, where appropriate, voluntary commitments. This is particularly relevant for private sector partners and international institutions. Secondly, the HLPF should also offer space for civil society and citizen efforts to review progress on the SDGs, including through the use of citizen feedback loops and the collection of unofficial data.

The HLPF will need to establish a clear space for non-state actors to report back on their actions. With respect to the private sector, the UN Global Compact – which is already positioning itself as a key facilitator of private sector engagement on the SDGs (UNGC, 2013) – could play a key role in facilitating reporting by the private sector on voluntary contributions. It could monitor voluntary commitments made by the private sector and collect and synthesise information regarding progress on an annual basis. International financial institutions would also report back on their progress, which could be easily facilitated through their regular reporting processes, as noted above.

The more difficult question facing the HLPF is how to incorporate citizen feedback loops and unofficial data in an inter-governmental process. The Secretary General has suggested that a national stakeholder report could be prepared at the country level to report on national level progress. Such a report could serve as a useful input into global discussions, particularly if the global sustainable development report provides space to synthesise findings across country reports, but should be complemented by a mechanism to capture global civil society initiatives aimed at measuring progress and capturing citizen feedback, such as CIVICUS' work on the Data Shift.⁶ One way of doing so could be to integrate an opportunity for civil society to provide inputs into the Global Sustainable Development Report process and to include a corresponding chapter in that report.

4.3 Regional level follow-up and review mechanisms

Follow up at the regional level will also be critical. This should include through peer review and learning mechanisms (UNGA, 2014b), which could provide external and independent monitoring of progress towards achieving the SDGs. Given that countries within regions often face similar development challenges, these mechanisms would provide an opportunity for lesson sharing and the chance to address challenges collectively. Strengthening existing regional mechanisms, such as the African Peer Review Mechanism, will be critical for effective follow-up and review at the regional level.

⁶ See <http://civicus.org/thedatashift/> for more information.

In this context, regional fora could be tasked with undertaking a review of national progress among countries in the region with the aim of identifying regional trends, best practices, and lessons learned, as suggested by the Secretary General (UNGA, 2014c). The lessons from regional review mechanisms could then be shared through regional reports which would be fed into the global sustainable development report, and as such, inform discussions at the HLPF. Clear articulation and delegation of responsibilities for preparation of such reports among regional bodies will be critical for ensuring they are compiled and acted on in a meaningful way.

4.4 National level follow-up and review mechanisms

Follow-up and review at the national level is where the primary locus of responsibility for progress on sustainable development will occur. National parliaments, auditing institutions, and civil society organisations will play a critical role in holding governments to account for their alignment of national plans with international commitments (UNGA, 2014b; 2014c; UN, 2013; UNDG, 2015). The capturing of citizen feedback will be critical for ensuring real progress is achieved and recorded on the ground. Mechanisms will need to be designed to ensure such feedback is captured and filtered back into the review process so that it is heard and responded to by those in positions of power. We know that citizen review mechanisms do not always work – but when they do they can be powerful ways of changing power relations and in promoting real progress on the ground (see UNDG, 2015). Capitalising on advances in information and communications technology and new forms of ‘big’ data will provide important avenues for strengthening participatory monitoring.

The Secretary General (UNGA, 2014c) has suggested that a number of reports should be produced at the national level to support follow-up and review. These include a Government report, national stakeholder report and a report compiling existing information and data from UN agencies and international institutions on individual country progress. The Government report could serve as an important synthesis report on national level progress, speaking to global targets (universal, minimum standards and implementation, where appropriate) and nationally determined priorities, with the aim of identifying emerging gaps, needs to address those gaps, and lessons learned.

A stakeholder report could offer the means through which non-state actors can concretely contribute to the follow-up and review process. Such a report would draw from official and unofficial data and present views of various stakeholders on national level progress.

Finally, the report compiled from data from international organisations would focus on global targets as relevant for the country, either separately, or better, integrated into the Government report. Essentially, governments would report against the universal targets using data drawn from UN agencies and other international institutions. This component would complement the narrative on national level priorities. This dual report would serve as a useful resource to inform country-level discussions in government and with development partners, and would feed into regional follow-up mechanisms and peer review processes.

Citizen follow-up and review processes will also be an important channel through which governments can be held to responsible.⁷ There is still limited understanding of the key pathways to success for citizen-led review mechanisms, or the specific factors that contribute to the success or failure of such processes. Community monitoring mechanisms may be more effective in some country contexts than others.⁸ Strengthening and capacity building to increase the willingness and capacity of governments to respond to citizen review processes may be necessary in some contexts. To improve effectiveness, participatory mechanisms should be embedded throughout the SDG process – from decision-making related to the scope and ambition of targets and indicators to monitoring implementation and impact on the ground.

⁷ A meta-case study of 100 research studies of citizen engagement across 20 countries found evidence of positive outcomes in four key areas, which included strengthening the responsiveness and accountability of states (Gaventa and Barrett 2010).

⁸ For example countries with more supportive and coherent legal and institutional frameworks tend to allow greater ease of access to information, greater transparency and more space and opportunity for engagement by non-government actors. Similarly the types of community monitoring mechanisms may be more effective than others in different contexts (Transparency International 2012a).

5 Getting the Incentives Right

Given that commitments under the new development framework will be voluntary, non-binding and state-led, ensuring the right incentives are in place will be critical. At the national level, getting the right incentives will be essential from the outset to ensure national-level targets are sufficiently ambitious, and that concerted efforts are made to achieve them. The Secretary General's Synthesis Report presents an overarching framework for approaching the issue of incentives:

'Our global commitments under the Charter should compel us to act. Our sense of empathy and enlightened self-interest should compel us to act. Our responsibilities as stewards of the planet should equally compel us to act. None of today's threats respect boundaries drawn by human beings, whether those boundaries are national borders or boundaries of class, ability, age, gender, geography, ethnicity or religion.'

(UNGA 2014c, 4)

The incentives could be financial, for example through access to performance based funds for governments who are performing well, or non-financial, for example peer pressure and reputational concerns. What those incentives are will likely differ across different actors. Some ideas of what they might look like are outlined in the subsections that follow.

5.1 Incentivising participation by a wide range of states

The consultation that has gone into the proposed SDGs means that country ownership of goals and targets should be far less problematic than with the MDGs. Similarly the ability for governments to set national targets based on their own needs, priorities and capacities should in turn mean they are more committed to delivering on those commitments and have a strong base of local support for seeing real progress.

One important risk with nationally defined targets however is that governments may set low targets or choose low-hanging fruit in their identification of national priorities. Broad participation in the identification of national level priorities should help to minimise this risk and help ensure that national targets reflect the true priorities of those on the ground, including the most marginalised. Input and oversight from civil society organisations, academics, business, parliamentarians and local governments, as well as their participation in delivering on agreed commitments, will help to ensure the ambitious implementation of the SDGs at the national level.

The establishment of a set of concise universal targets, as outlined in section 2, should play an important role in spurring governments to act. Global monitoring of progress alongside regional peer review mechanisms should help to incentivise states to seriously commit to achieving their SDG targets as their progress will be viewed in relation to their peers. Country-by-country reporting reduces the potential for free riding and increases the scope for states to work together to address mutual challenges. Similarly subjecting member states to peer reviews would provide an opportunity for regional dialogue to showcase best practices and lesson sharing, while at the same time allowing space to identify areas of underperformance and barriers to progress, and to propose potential ways of moving forward. Mutual learning and comparative benchmarking could also help to drive a reputational incentive to improve performance (Norton and Stuart, 2014).

Independent review mechanisms could also play an important role in incentivising governments to act. These mechanisms would allow local, regional, and global experts to objectively assess technical soundness, ambition, and assess progress of national level targets. The African Peer Review Mechanism (APRM) and AIDS Watch Africa (AWA) are peer review models that warrant further consideration in this regard (Global Development Incubator, 2014).

5.2 Incentivising participation by non-state actors

As outlined in section 3, the private sector has a critical role to play in delivering on the SDGs and incentives will be important to drive sustainable business practices and to facilitate private sector investment in sustainable development. Unlike the MDGs, where the private sector was recognised as a strategic player in reaching the agreed goals but no clear role for business was established within the agenda, the SDGs must clearly carve out space for private sector responsibilities. Promisingly the business case for corporate action on sustainability issues has been significantly strengthened over the last decade, and businesses are increasingly recognising that strategies which advance inclusive economic growth, social equity and environmental protection also contribute to revenue growth, resource productivity and help to mitigate operational, legal and regulatory risks. In other words, companies are now more than ever recognising there is convergence between the priorities of the United Nations and the international business community on a wide range of global issues (UN Global Compact, 2013).

The Post-2015 Business Engagement Architecture as set forth by the UN Global Compact sets out ways to motivate and support global businesses to realise their full potential to advance sustainable development and illustrates the main building blocks necessary to enhance corporate sustainability in a way that creates value for both business and society (UN Global Compact, 2013). The architecture focuses on: developing a global compact of shared value that reflects both SDGs and long-term business goals; promoting transparency and accountability; building platforms for action and partnership; and leveraging the key drivers and enablers of business action, including government policies, citizens and consumers, educating management, and working with investors and business partners. This architecture should be seen as a roadmap for organising and facilitating widespread private sector engagement in the post-2015 development agenda.

Government policies will be critical in establishing a framework for creating accountability in the private sector and for incentivising private sector actors to adhere to sustainable development principles. This could include through structuring contractual liabilities for private sector companies that are engaged to deliver public services in a way that holds them accountable for on-time delivery in a sustainable manner, ideally on the basis of independent third-party supervision.

An approach similar to Transparency International's 'Integrity Pacts' could be introduced into processes where companies are bidding for a public contract relevant to delivering on an SDG target. Integrity Pacts are written agreements between the government department and all bidders to refrain from bribery and collusion during the procurement process (Transparency International, 2012b). In addition to this traditional focus of Integrity Pacts on transparency and integrity, additional agreement could be included to reflect SDG principles, such as around equality in employment and environmentally sustainable business practices. By agreeing to this process up front, both the public agencies and private contractors open up their operations for public scrutiny and to be monitored by the Integrity Pact's independent oversight processes (Transparency International, 2012c).

The use of voluntary commitments, such as the Global Reporting Initiative's Sustainable Reporting Framework,⁹ will also help to set clear sustainable development standards for private sector organisations to adhere to and provide transparent reporting lines through which they can be monitored. The Sustainable Reporting Framework facilitates the production of a sustainability report for a company or organisation about the economic, environmental and social impacts caused by its everyday activities. Expanding the scope and reach of the various existing voluntary commitments, as discussed in section 4, will also be important for incentivising sustainable corporate behaviours. Similarly mandatory reporting requirements which would require all large private and listed companies to either integrate material sustainability issues within their annual report and accounts – or explain why they have not done so (as proposed in the Secretary General's report and as put forward by the investor-led Corporate Sustainability Reporting Coalition), could be a key driver for incentivising action by private companies.

⁹ See GRI's website for further information on the framework:
<https://www.globalreporting.org/information/about-gri/what-is-GRI/Pages/default.aspx>

6 A universal agenda fit for purpose

The UN Secretary General's report: *The Road to Dignity by 2030: Ending Poverty, Transforming All Lives and Protecting the Planet* (The Synthesis Report) offers insight into the rationale for the universal agenda but has limited guidance as to what universality will look like in practice.

It notes that the agenda applies to all countries, recognising that these are universal global challenges that transcend borders, such as climate change and health pandemics, as well as national challenges which all countries face, such as destitution and exclusion, unemployment, gender inequality and the need to protect the environment (UNGA, 2014c).

In order for universality to be successful it must lead to an agenda that resonates across countries and has near universal endorsement with all countries reporting on their progress. While most stakeholders can recognise that the broad areas captured by the OWG proposed SDGs make sense across countries, regardless of their income level, it is neither practical nor desirable that all aspects of the SDG agenda apply equally to all countries. This is particularly the case with ensuring space for country-level differentiation in implementation.

To achieve this, the universal agenda should entail three key components:

- First, it should articulate a vision for sustainable development that applies to all people, regardless of their place of origin. It should aim to leave no one behind and have universal national-level application.
- Second, the SDGs should articulate a shared vision to address challenges related to global public goods, such as ensuring global financial stability and combatting climate change. In other words, it should address challenges that transcend national borders.
- Third, the SDGs should outline areas for which collective actions are needed to achieve national level sustainable development outcomes – in other words, where national progress will depend on global efforts, in areas such as trade and technology transfer, or ensuring appropriate financing for the realisation of global minimum standards.

6.1 A vision for humanity that leaves no one behind

The post-2015 agenda in its current form offers a broad vision for humanity. Though a product of inter-governmental negotiations, the current goals and targets were constructed through a highly inclusive consultation process,

with inputs from governments, citizens, civil society organisations, international organisations, academia and the private sector.

The universal agenda should spur efforts at the national level. While the goal areas may resonate across countries, not all aspects of the proposed SDGs apply equally to all countries. As a result, a differentiated approach to applying and reviewing the SDGs will be needed across countries as noted above.

Notwithstanding global reporting requirements, implementation of the SDGs should allow space for countries to prioritise key elements of the agenda at the country level and set, where appropriate, national level targets. This would mean countries would report back against agreed-upon global targets and indicators but also have space to emphasise national priority areas and report back on nationally-determined targets (as outlined in section 2). While this approach may complicate global monitoring processes, it offers a way to ensure that the SDG agenda is relevant and practical across a variety of country contexts, balancing global and national monitoring needs. It also offers space for broad national ownership in the identification of priorities. This responds to some of the key critiques of the MDGs, which was that they were not sufficiently embedded in national planning processes, lacked country ownership and did not take into account initial starting points (UNSTT, 2012; Nayyar, 2012).

An important challenge to this approach is that governments may choose low hanging fruit in their identification of national priorities rather than targeting more challenging and difficult policy issues such as those related to governance and addressing inequality and discrimination, as outlined in section 5.

Another key aspect of the universal agenda is the inclusion of global minimum standards. One of the important lessons from the MDGs is the need to capture the distributional nature of progress (UNSTT, 2012; Higgins, 2013). The SDG agenda is drawing attention to the poorest and most marginalised populations, recognising the need to look at outcomes for people with disabilities, women, and minority populations, for example. Global minimum standards are an important aspect of the universal nature of the agenda in that they articulate a minimum global floor for well-being that the international community agrees all people should enjoy. For an agenda that aims to provide space for national priorities, they also ensure continued attention to key aspects of well-being across a range of countries, which at the national level may take more or less ambitious approaches to implementing the SDGs. To this effect, global minimum standards may serve as an important means to realise the no one left behind agenda.

6.2 Addressing challenges that transcend national boundaries

The second component of the universal agenda should be a shared vision to address global challenges that transcend national borders. Indeed, many commentators have suggested that the SDGs should move beyond the MDGs to address key areas for which multilateral actions are required to achieve sustainable development outcomes globally (Higgins, 2013). As they currently stand, the OWG's 17 candidate SDGs capture a number of global public goods (UNGA 2014a). They include provisions to improve global energy efficiency, address the regulation and monitoring of global financial markets, ensure more sustainable consumption and production

patterns, combat climate change and its impacts, preserve ecosystems, and reduce illicit financial and arms flows. Goal 17 includes provisions to strengthen the means of implementation, which will require coordinated action to address a number of systemic issues in areas such as finance, technology transfer, and trade. The proposed set of SDGs may not go far enough however. Civil society coalitions have noted that while the SDGs touch on the substance of global public goods, they do not articulate a fulsome vision to address structural issues or sufficiently identify who is responsible for what (Beyond 2015; 2014; Third World Network, 2014).

6.3 Collective action for realising national sustainable development outcomes

Third, the universal agenda should lay out areas in which the realisation of SDGs at the national level require collective action. An important critique of the MDGs is that they did not sufficiently link the substance of goal areas to the means of implementation. In their current form, the SDGs include provisions related to implementation across the goal areas. For example, the goal on poverty points to the need to mobilise financial resources from a variety of sources and create sound policy frameworks at all levels based on pro-poor and gender-sensitive development strategies. For health, targets aimed at strengthening tobacco control, supporting research and development of vaccines and medicines, increasing health financing and retention of a skilled health workforce in developing countries, and strengthening early warning systems with respect to national and global health risks have been included. This approach seeks to articulate areas in which actions beyond national borders will be required in order to realise outcomes at the national level. This approach also implies that, while national governments have the main responsibility for achieving the SDGs, the international community also has a role to play, particularly in countries where internal capacity is weak, and shares responsibility for progress.

7 Conclusion

To date, the international community has succeeded in developing a fairly transformative, people and planet centred agenda for sustainable development. It is clear that key to the success of the SDGs will be promoting its universal applicability while also allowing space for country differentiation and recognising differentiated responsibilities across states. The paper has proposed four pillars on which post-2015 targets could be applied to ensure the applicability and workability of the agenda across different country contexts, as well as respect the notion of common but differentiated responsibilities. These include universal targets that could be applied to all countries, global minimum standard targets for countries in which individuals live below a certain threshold of well-being, implementation targets aimed at capturing the differentiated contributions countries make with respect to the means of implementation, and nationally-determined targets that enable countries to prioritise national level sustainable development challenges.

Recognition that a wide range of stakeholders beyond national governments will be critical to the success of the SDGs also necessitates a follow-up and review framework that encompasses a wide range of development actors. Unlike the MDGs however, where 'shared responsibility' effectively led to no-one's responsibility, the SDG framework should recognise that different actors will be responsible for delivering different things, and should be reviewed through different mechanisms.

There is still much work to be done before states come together at the UN in September, and the challenges associated with developing a coherent and effective review and follow-up framework will not be solved overnight. But we are not staring from zero, with a range of existing mechanisms available to build upon and much learning about what works, as well as what does not, having already been done through the MDG process.

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Appendix

Open Working Group Proposed Sustainable Development Goals

Goal 1	End poverty in all its forms everywhere
Goal 2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture
Goal 3	Ensure healthy lives and promote well-being for all at all ages
Goal 4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
Goal 5	Achieve gender equality and empower all women and girls
Goal 6	Ensure availability and sustainable management of water and sanitation for all
Goal 7	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Goal 10	Reduce inequality within and among countries
Goal 11	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12	Ensure sustainable consumption and production patterns
Goal 13	Take urgent action to combat climate change and its impacts*
Goal 14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
Goal 15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
Goal 17	Strengthen the means of implementation and revitalize the global partnership for sustainable development



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