

Accountability in International Governance and the 2030 Development Agenda

José Antonio Ocampo

Columbia University and United Nations – Committee for Development Policy

Natalie Gómez-Arteaga

Columbia University and United Nations Development Programme (UNDP)

Abstract

After revisiting the concept of accountability in national governance, this paper analyzes the challenges of its application to international governance, including an assessment of some of the modalities it has assumed. It then proposes a bottom-up multilayered and multistakeholder accountability framework for the 2030 Development Agenda: national follow-up processes at the base of the pyramid, consultations and possibly peer reviews at the regional level, a global accountability system led by the High-Level Political Forum (HLPF) and supported by the ECOSOC system, United Nations and other international organizations, and active participation by civil society and the private sector with their own accountability frameworks in place.

Policy Implications

- The accountability framework for the 2030 Development Agenda should have at its base strong national follow-up processes with active participation of parliaments and civil society.
- The regional context should include peer reviews of national commitments.
- The global follow-up process led by HLPF should make full use of the whole ECOSOC system and other international organizations.
- Civil society and the private sector should be essential partners, but must develop their own accountability frameworks.
- A sound global information system should be built up and serve as the basis for independent evaluation reports by the UN secretariat and the World Bank.

Accountability poses significant challenges in international governance. This is, therefore, one of the major difficulties faced in implementing the 2030 Development Agenda approved by the United Nations General Assembly in September 2015 (UN General Assembly, 2015), which is the most ambitious global agenda in history. This paper discusses the concept of public sector accountability and proposes a bottom-up multilayered and multistakeholder framework for the 2030 Agenda. It is divided into five sections. The first two analyze the concept of accountability and its limitations when applied to international governance. The third discusses the strengths and weaknesses of several mechanisms of international accountability that are already in place. The fourth develops the basic elements of the proposed accountability framework for the 2030 Development Agenda, and the fifth section presents its concrete elements. This last section ends with some reflections on the accountability mechanisms for civil society and the private sector as key partners in the Global Partnership for Development.

The concept of public sector accountability

The concept of accountability has been essentially developed in the context of national governance, to refer to the oversight over the fulfillment of responsibilities of public sector officials and the checks and balances on the exercise of political power. In the context of national governance, accountability has been defined by Schedler (1999, p. 14) as a means of 'subjecting power to the threat of sanctions, obliging it to be exercised in transparent ways and forcing it to justify its acts'. In turn, OHCHR and CESR (2013, p. 9) have defined it as the means to oblige those in authority 'to take responsibility for their actions, to answer for them by explaining and justifying them to those affected, and to be subject to some form of enforceable sanction if their conduct or explanation for it is found wanting'.

These definitions imply that certain elements must be in place as pre-conditions for proper accountability to take form. First, it is necessary to delimit the act or action that is subject to potential review. Second, there must be a direct link between the action and the persons who perform it in

order to assess responsibility. Third, the existence of an instance or an implicit mechanism that allows monitoring and poses the threat of sanction. There are in this regard three questions to be addressed: Who is responsible?, Over what?, and How?

Answering these questions helps define three dimensions or constituent elements of accountability as exercised at the national level. The first dimension is a *clear delimitation of responsibility*. This requires that positions of authority have clearly defined duties, goals and performance standards, which would enable their behavior and actions to be assessed transparently and objectively (OHCHR and CESR, 2013, chapter I, page 12). The second is *answerability*, which according to Schedler (1999), includes justification and monitoring, and can be understood as the obligation of public officials to inform, explain and justify their decisions and actions. This dimension assumes a relation between accountable and accounting actors in the public debates in which they engage. This is thus closely tied to transparency and may involve formal mechanisms of monitoring and oversight. The third dimension, *enforceability*, is the capacity of accounting agencies to impose sanctions on public sector officials who violate their duties. Enforcement in national governance is exercised both through the classical mutual control among the different branches of power (executive, legislative and judicial) but also, and in fact increasingly so, by independent agencies specialized in public sector oversight (comptrollers, attorney generals, ombudsmen, etc.). Although the second and third dimensions have been more widely used in national governance, the first dimension, responsibility, can be seen as a prerequisite for both answerability and enforceability, as it would be difficult to demand these two other dimensions of accountability without a clear definition of whom and over what a particular official is responsible for.

In turn, following O'Donnell (2007, pages 49–111; 1999), we can differentiate three modalities of national accountability. The first is *vertical* accountability, which may be understood as a principal-agent issue, the most important of which is elections, when the principals (voters) put the agents (governments) to account. The second is *horizontal* accountability, which is closely linked to enforcement, and is thus exercised through the network of institutions which, as already noted, includes both the traditional mutual control among the different branches of power and independent institutions specialized in oversight. The third is *social* accountability, which refers to the control exercised by multiple civil society organizations and independent media on public sector officials (Smulovitz and Peruzzotti, 2000). The latter form of accountability, and particularly its capacity to 'name and shame', generating public pressure and possibly creating social stigma, may be important in itself. Ultimately, however, its effectiveness depends on its capacity to influence the other modalities – that is, how people vote, and whether public debates initiated by civil society induce actions by the institutions of horizontal accountability. The power of accountability as answerability and responsibility may, therefore, depend, in the end, on the existence of proper mechanisms for enforcement.

The application of the concept to international governance

In light of these conceptual elements, accountability at the international level has significantly more limitations than in national governance. Four issues challenge the application of these concepts in international governance.

First, intergovernmental organizations lack vertical accountability altogether as well as the national modalities of horizontal accountability. There is no room to remove governments who do not fulfill the commitments and, in fact, in intergovernmental organs the principals and the agents are one and the same. Also, the national institutions of horizontal accountability, checks and balances among different branches of power, and independent oversight over the actions of member states do not exist – except in part in the EU.¹ Given this, the best forms of horizontal accountability at the international level depend on the capacity to pressure governments to correct their course of action but such corrections, if adopted, would be voluntary or on their capacity to induce national accountability mechanisms to operate.

Second, with a few exceptions, the ultimate force of accountability, enforcement, is generally absent at the international level. The major exceptions are Security Council resolutions to use military force or sanctions under Chapter VII of the UN Charter. Yet, only in the (rare) case of military interventions are officials removed. Also, states who have signed the relevant conventions or treaties are bound by the decisions of international human rights and criminal courts, and to the dispute-settlement mechanisms in trade and investment treaties. However, it is not infrequent for states to ignore the associated 'enforcement' decisions, notably when their own national rule of law and independent judiciary powers are weak. If countries fail to fulfill some commitments, there is also the possibility in some cases of removing their voting power – an option also rarely used.

Third, at the international level, most commitments by member states are only voluntary and thus nonbinding; so in a way, there is nothing to enforce. This is certainly true in development cooperation. Notably, several developed countries still do not recognize the oldest commitment in development cooperation – to allocate 0.7 per cent of their Gross National Income (GNI) as Official Development Assistance (ODA) – and most of the countries that do recognize it as a commitment fail to meet it. This is also true of the more recent target of allocating the ODA of at least 0.15–0.20 per cent of GNI for the Least Developed Countries (LDCs). 'Special and differential treatment' for developing countries in trade negotiations, which is also an old commitment, has an equally weak record in terms of implementation.² On behalf of developing countries, there are similar cases of poor record of fulfilling voluntary international commitments, such as designing national sustainable development strategies.

Finally, a fourth challenge, which may well be the most important one in several cases, relates to the fact that associating direct responsibilities over specific actions at the

international level is not always possible. Furthermore, goals are not always clearly set. This is certainly true in many (or even most) areas of development cooperation, where roles, tasks and responsibilities are not perfectly delimited and are frequently shared by several agents. Unless the international community takes steps to apply the first dimension of accountability – a clear delimitation of responsibility – its application will be deficient. Although the Millennium Development Goals (MDGs) were an important step in setting up clear, quantifiable goals, there were also significant deficits for the application of accountability; notably, goals and tasks of developed economies were not specified.

Thus, following Murphy (2014), we can refer to the MDGs and many other international commitments as ‘imperfect duties’, in the sense that nonfulfillment cannot be easily attributed to a specific duty holder, making enforcement but even answerability difficult. Therefore, a special effort has to be made to define the specific commitments and associated responsibilities of all actors (national governments, international organizations, civil society and the private sector) in fulfilling the internationally agreed development goals – now, in particular, the Sustainable Development Goals (SDGs). This will help improve answerability but also, up to a point, generate incentives to comply.

As a result, of the three dimensions of national accountability, only one is operational at the international level – answerability – real progress has to be made to implement the first one – responsibility – and the third dimension – enforcement – is generally absent. In turn, of the different forms of accountability defined by O'Donnell, the only one fully functional at the international level is social accountability. Indeed, with the development of communication technologies, this form of accountability has flourished, but its capacity to influence international cooperation is reduced by the fact that there are no international mechanisms of enforcement that it can unleash. As we will see in the next section, there are some (imperfect) forms of international horizontal accountability but, as already pointed out, they depend on the capacity to pressure governments to correct their actions or to induce national accountability mechanisms that operate.

Existing modalities of international accountability: strengths and weaknesses

Despite these limitations, the international community has made important efforts to develop some forms of international accountability. They include dispute settlements and other mechanisms to pressure countries to fulfill their international commitments, and different modalities of what we will refer to as mechanisms of international horizontal accountability. Nonetheless, given the constraints that all mechanisms face in guaranteeing compliance with international commitments, even the best forms of international accountability are ‘second best’ arrangements.

The best dispute settlement mechanism is that of the World Trade Organization (WTO), which includes a clear definition of commitments and an international (quasi)judicial

body to guarantee compliance. This is also one of the few mechanisms (if not the only one) that has credible ‘sticks’, for enforcement and ‘punishment’, as it eventually allows countries, though not the WTO itself, to retaliate against those who do not fulfill their obligations. Similar mechanisms are in place in other trade agreements, as well as in investment agreements, including in the latter case a specific agency of the World Bank Group, the International Centre for Settlement of Investment Disputes (ICSID). All these mechanisms have been criticized, however, for not being symmetric³ and, in any case, could not be replicated in other contexts and certainly not in the follow-up to the 2030 Development Agenda.

International conventions, many of them associated with economic and social rights, have created weaker compliance frameworks. The best examples are core International Labor Organization (ILO) and human rights conventions. When they have become national law, the domestic judicial system is in charge of guaranteeing their implementation – a principle that operates, though, in an imperfect way in many national settings. At the international level, they have created treaty bodies (committees) that have a supervisory or oversight role to check compliance with the conventions’ provisions. However, this is not strictly an enforcement function. Although the pressure exercised by these bodies can have effects, they only exercise moral sanctions, whose effectiveness is weak in many contexts. An additional and perhaps more effective mechanism may be the pressure exercised by international and national civil society on governments to comply with the conventions – i.e., international social accountability and its domestic ramifications. In terms of compliance, there were some innovations in the Rome Statute and the establishment of the International Criminal Court (ICC), although it is still an incomplete arrangement, several violations have not been sanctioned, and it has been criticized by African states for the regional bias of the cases that have come under its jurisdiction.

In turn, the best forms of horizontal accountability at the international level are peer reviews and associated peer pressure, and surveillance and monitoring by secretariats (the term that, following UN jargon, we will give here to the elected officials and the international civil service that administer international organizations). They constitute an intermediate framework in international governance but, strictly speaking, the enforcement dimension is certainly missing. Mutual accountability, another form of international horizontal accountability, has significantly influenced development cooperation, but has been criticized for not being a symmetric relation between the partners involved – and, therefore, not a relation among ‘peers’.

The best form of international horizontal accountability, peer reviews and peer pressure, is extensively practiced by the Organisation for Economic Cooperation and Development (OECD), including in its Development Assistance Committee (DAC), and has been introduced by the African Union. It was also adopted by the Human Rights Council (under the term of ‘universal periodic reviews’) and proposed after the 2005 World Summit for the follow-up by ECOSOC of global summits and conferences but only

accepted in a much diluted version (as 'voluntary presentations' to ECOSOC). In both OECD and the African Union, member states see themselves as true 'peers' subject to the same accountability exercise, and thus in guaranteeing symmetry in the process, and they count with secretariats to support the associated processes.

'Mutual accountability' (MA), another form of international horizontal accountability, was defined in the Paris Declaration on Aid Effectiveness (2005, paragraphs 47–50) as shared responsibility among both donors and recipient countries for the effectiveness and quality of development cooperation. It relies on trust and partnership around shared goals, and on encouraging changes in the policies and actions needed to meet commitments rather than on any sanction for noncompliance. It differs, however, from peer reviews in the inherent difficulties in building symmetry in the relationship. This is not easy because the donor-recipient relation involves an inherent power imbalance.

In fact, the application of MA has been proven to be a complex process. The 2009 Development Cooperation Forum (DCF)'s Global Accountability Survey on the application of MA revealed that only eight partner countries had made major progress in building up national MA frameworks and virtually none had targets for individual providers, though there was also some progress in 22 other countries (UN-DESA, 2010). Furthermore most policies focused on recipient performance and on monitoring recipient's commitments and goals, thus reproducing the imbalances in the aid relation. The 2011 survey showed more encouraging results. An increasing number of recipient countries had designed national aid policies and specific targets for providers. Furthermore, when in place, strong national level MA had had a major quantifiable positive impact on changing providers, and (especially) partner countries' behavior: higher quality of national development strategies, including results-based planning; better prioritization of spending needs and management of development resources; and more comprehensive data, monitoring and evaluation. It had also encouraged providers to increase alignment with country systems and harmonization of efforts (ECOSOC, 2012).

The remaining of the accountability exercises at the international level rely mainly on monitoring or surveillance of commitments by member states. Surveillance can be considered a superior form of monitoring, as it involves 'binding' commitments by member states. To be relevant, the monitoring and surveillance reports prepared by secretariats must be given prominence in the intergovernmental processes – i.e., an 'institutional home', where governments discuss the conclusions of those evaluations and their recommendations. This is generally true in surveillance but not in monitoring. To be effective, monitoring and surveillance should feed into the first dimensions of accountability – answerability – leading governments to explain and justify their performance in fulfilling or not their international commitments, both at the international level but particularly in their own national settings, and answerability should in turn lead to the adoption of the necessary corrective action to fulfill commitments.

The capacities, relative autonomy and impartiality or 'even-handedness' (to use an IMF term⁴) of the secretariats of international organizations are crucial in all these exercises, but particularly when it involves surveillance. Secretariats play essential roles *vis-à-vis* weaker countries, providing information to all members on an equal basis, and at least partially balancing out existing power imbalances by presenting analyses that respond to the needs and take into account the views of less powerful members. They also provide these members neutral technical support in a myriad of areas. Furthermore, secretariats frequently go beyond these functions to advance novel initiatives, help mediate disputes and identify the common ground on which global agreements might be forged. To support even-handedness by international organizations, overseeing whether secretariats are fulfilling their responsibility to be impartial should be one of the major functions of the independent evaluation offices of these organizations (see an excellent example in IMF-IEO, 2011).

Well-developed surveillance mechanisms include IMF Article IV consultations and WTO's *Trade Policy Reviews*, both of which are mandatory under the respective international agreements, but their recommendations are again, strictly speaking, nonbinding. As a result of the criticism that IMF's Article IV consultations exercise only limited influence on the most powerful countries, there has been an attempt to increase their profile and make them more 'candid' since the global financial crisis and to develop a stronger system of multilateral surveillance.⁵ As a result of these mechanisms and the G20's Mutual Assessment Process, the world probably has today the most elaborate system of macroeconomic surveillance and policy cooperation, but it continues to rely essentially on a mix of surveillance and peer pressure, which have proven to be weak forces.⁶

Strong monitoring of commitments should be the minimum standard, backed in turn by an adequate information system. However, to serve as an appropriate accountability mechanism, it should have a certain level of independence, basically by giving the responsibility to strong secretariats. In the UN, the follow up to the MDGs was a significant advance in terms of monitoring. This included not only a well-developed statistical information system, supported by a network of international organizations, and regular global UN evaluations of progress made in achieving the MDGs, complemented by the World Bank's *Global Monitoring Reports*, ECOSOC's Annual Ministerial Review, regional reports coordinated by the UN regional commissions, and high-profile national evaluations supported by the UN teams in several countries. However, most of the global and regional evaluations were not subject to a discussion in the intergovernmental processes, and in this sense lacked an 'institutional home'. Even more importantly, monitoring of MDG-8 on the 'Global Partnership for Development' was weak, responsibilities were not universal, and link between action and responsibility was not always clear. In any case, the monitoring of the MDGs should be the starting point for monitoring the 2030 Development Agenda.

In all cases, the *national* counterpart of international accountability plays an essential role because, as already

emphasized, national accountability is essentially stronger. Herein lies the importance of developing strong domestic counterparts of the international accountability processes involved. In the case of development cooperation, robust government capacities in partner countries are essential, but also the relevance given to this issue in the government structures of donor countries. Furthermore, since allocating public sector resources and making governments accountable for fulfilling or not their international commitments are essential functions of parliaments, it is essential to have them strongly involved in the international accountability exercises in all countries. As drivers of social accountability, civil society organizations should also be very active.

To all these mechanisms, we should add the active *social accountability* exercised by multiple civil society organizations at the international level, which is in fact the only modality that is strictly similar to national accountability. Social accountability remains mainly a 'spotlight' that seeks to provide independent information and highlight troublesome issues in donor and partner performance. To be effective, it should lead to, at least, answerability, but the mechanisms to guarantee this remain limited.

Beyond social accountability, global partnerships, including issue-based alliances for action, have become increasingly multistakeholder, including the business sector, civil society, nonprofit organizations and the communities themselves. A successful example is the Equator Initiative,⁷ which promotes partnerships in concrete local sustainable development projects, bringing together the UN, governments, civil society, businesses and grassroots organizations. The High-Level Panel on the Global Partnership for Development (UN High-Level Panel, 2013) and other studies (see, for example, Kharas, 2013) have underscored the central role that the private sector can play in environmental sustainability, innovation and technology and employment creation. In turn, Civil Society Organizations (CSOs) are a diverse set of actors which play an increasing role as agents in several development fields.

These partners should, of course, be subject to their own accountability frameworks, which should be integrated with other reporting and accountability mechanisms. These mechanisms should, of course, be different for the business sector and the nonprofit organizations. However, advancement in this area remains limited. In the case of the private sector, for example, existing accountability instruments are largely confined today to the 'spotlights' provided by rankings and reports.⁸ The last section of the paper provides some concrete elements on how accountability can be developed for these actors, partly building up on existing mechanisms.

The previous analysis leads to four conclusions that are essential for designing better accountability frameworks for the 2030 Development Agenda. First, it is essential to move from monitoring/surveillance – and, in this case, with high-level debates of the associated reports by intergovernmental organs, i.e., a clear 'institutional home' – to stronger modalities of horizontal accountability, which borrowing from Steer et al. (2008) can be called 'mirrors' and 'two-

way mirrors'.⁹ Mirrors relate to the peer reviews holding up a 'mirror' to one another, and two-way mirrors allow donors and partners to oversee one another's performance in the context of mutual agreements and shared responsibilities. In some cases, strict compliance mechanisms could also be developed. Second, given the limitations that international accountability faces, the domestic counterparts of such accountability exercises are essential, including strong government capacities in all countries and ensuring that national parliaments play a central role in accountability exercises. Third, strong, autonomous and impartial secretariats of international organizations are essential to guarantee the success of the accountability exercises. Last but not least, given the limitations of all modalities of horizontal accountability and the lack of vertical accountability at the international level, social accountability plays a central role, perhaps even more important than at the national level. This requires, however, that the agents that participate in social accountability should themselves be accountable. In broader terms, this is true of all agents that are partners in the global development architecture, including the private sector and NGOs that undertake development programs.

Accountability for the 'Global Partnership for Development' and the 2030 Development Agenda

The concept of the 'Global Partnership' has a long history in the UN and in international debates (Herman, 2013). The 2005 summit defined it when stating that: 'We reaffirm our commitment to the Global Partnership for Development set out in the Millennium Declaration, the Monterrey Consensus and the Johannesburg Plan of Implementation' (UN General Assembly, 2005, paragraph 20). In turn, the Development Cooperation Forum (DCF) Ethiopia High-Level Symposium defined its components in the following way: 'They range from solidarity and noninterference to common but differentiated responsibilities and capabilities, and the right to development and greater distributive justice' (UN-DESA, 2013, p. 2, bullet iii).

This means that the Global Partnership involves a broad set of commitments, which are essentially aimed at reducing *international* inequalities among countries and, particularly, the asymmetries that characterize the international economic system (Ocampo, 2010). In terms of the 2030 Development Agenda, these inequalities and asymmetries constrain the capacity of developing countries to achieve the SDGs. So, the partnership is not only about technical cooperation and financial flows – concessional financial flows in particular – but also about the *rules* that govern global finance, trade and technology generation and transfer, among others. Using a terminology that is also usual in these debates, these rules refer to ensuring an 'enabling environment' for development.

Enhancing accountability for development cooperation in the framework of a Global Partnership for Development, which is, in turn, an essential component of the 2030 Development Agenda is necessary, but the difficulties are

immense. Adding to the previous challenges of accountability in international governance, there are still differences of opinion on the nature and scope of development cooperation, which significantly constraints a clear delimitation of responsibilities and tasks, how it should change to support a 2030 Development Agenda, and how a renewed Global Partnership should be designed and work in practice.

Essential elements of consensus on the 2030 Agenda were made clear and agreed in the major reports that were prepared in the run-up process (UN, 2012; UN High-Level Panel, 2013), the resolution that created the High-Level Political Forum (HLPF) (UN General Assembly, 2013), the report of the Working Group on the SDGs (UN General Assembly, 2014) and associated public debates. They were captured in the Sustainable Development Agenda adopted by the UN General Assembly in September 2015 (UN General Assembly, 2015). The first element of the consensus is that the new agenda should encompass all three dimensions of sustainable development: economic, social and environmental. The second is that goals should take into account regional, national and local circumstances and priorities, and should leave ample space for national policy design and adaptation to national settings. This is critical, in the view of many, to guarantee the 'ownership' of the agenda by national governments and societies – without which it will not be realized. The third is that the agenda should be universal, and the associated goals applicable not merely to developing countries but to *all* countries, rich and poor alike. This means that the goals and targets for industrialized countries should therefore include their support to developing countries but also their own development objectives (e.g., in relation to employment, social protection or reduction of inequalities) and their contribution to global development (e.g., to mitigating climate change or global financial stability).

The resolution that created the HLPF also determined essential elements of the follow-up and implementation of sustainable development commitments, in particular that they shall be voluntary (while encouraging reporting), include developed and developing countries, and that they shall be state-led but provide a platform for partnerships (UN General Assembly, 2013, paragraph 4).

With these agreements on the agenda, the follow-up process, and lesson from the forms of accountability in international governance, it is possible to formulate seven essential elements of the monitoring and accountability framework for the 2030 Development Agenda that should be put in place both at the national and international level.

The first is that it should be a *bottom-up process* that relies on the broad use of *national* accountability mechanisms which, as we have seen, are essentially stronger. This also responds to the fact that, as agreed, the commitments made by UN member states in the 2030 Agenda will be adapted to the national priorities. Furthermore, since making governments accountable for fulfilling their international commitments and allocating public sector resources for the achievement of the development goals are essential func-

tions of parliaments, it is necessary to have them as essential actors of the accountability exercises. In the developing world, UN country teams can play an important role in supporting national monitoring exercises and public sector debates, as well as helping governments build robust capacities to implement the goals. Civil society organizations should also be very active in monitoring the results and encouraging national debates, as drivers of social accountability.

Second, *strong monitoring* of the 2030 Development Agenda must be put in place *at both the regional and global levels*. To serve as an appropriate accountability mechanism, monitoring should have a certain level of independence, basically by giving the responsibility to the UN Secretariat, including the secretariats of the UN regional commissions. This is essential to guarantee the impartiality of the monitoring exercise, including its 'even-handedness' – i.e., equally strong evaluation of powerful countries and analysis that respond to the needs and take into account the views of less powerful members. They also provide these members neutral information and technical support in a myriad of areas. Furthermore, the UN Secretariat should also advance novel initiatives to guarantee the achievement of the agenda, and identify the common ground on which global agreements might be forged.

Third, this requires a *robust information system*, essentially an expanded statistical data base to that created for the follow-up of the MDGs. As the current information system, it should be coordinated by the UN Statistical Division but with full collaboration from a multitude of international agencies. This system may require new dimensions that are not usually measured, and the broad use of information and communications technologies to collect and disseminate information, and in this sense involves a 'data revolution', to use the term proposed by the UN High-Level Panel (2013), which has been subject to an interesting debate on the requirements of the information system that should be put in place.¹⁰ However, even more important than more sophisticated data is to produce basic information on economic and social indicators with high quality standards in the national statistical offices of the developing countries that lack such capacity today.¹¹ What this means is, that much more than investing in generating more sophisticated data, what the 2030 Agenda requires is a major push in development cooperation to strengthen the statistical offices of the developing countries that do not meet international standards. This would also avoid the current need for international organizations to estimate – or, we could even say, 'guess' – the data of those countries for global monitoring.

Fourth, it is essential that such monitoring should feed into the first dimensions of accountability – *answerability* – leading governments to explain and justify their performance in fulfilling their international commitments. This implies that the monitoring and surveillance reports prepared by the UN Secretariat must be given prominence in the intergovernmental processes – an 'institutional home' – to debate their evaluations and recommendations. This

should be provided in the 2030 Agenda by the HLPF, including its annual ministerial meetings in the high-level segment of ECOSOC and, in the case of development cooperation, by ECOSOC's Development Cooperation Forum (DCF).

Fifth, the system should use, to the extent possible, the *best forms of international horizontal accountability* which, aside from the pressure by the UN Secretariat through its monitoring process and the intergovernmental debates where its reports are discussed, basically means putting in place *peer reviews* of different character, which can support accountability through peer pressure. An essential requirement of such exercises is, of course, their symmetry – i.e., the reviews should be done by partners that see themselves 'as equals'. For that reason, regional processes may be the best framework to undertake such exercises.

Sixth, '*mutual accountability*' (MA) should be used for development cooperation and, more broadly, for the *Global Partnership for Development* as the essential mechanism of horizontal accountability. It should be exercised through ECOSOC's DCF and the Busan Global Partnership for Effective Development Cooperation (GPEDC), on the one hand, and through the HLPF follow-up to the UN Conferences on Financing for Development, as agreed recently in the Third Conference that took place in Addis Ababa (UN, 2015). As mentioned above, MA is defined in the Paris Declaration on Aid Effectiveness as shared responsibility among both donors and recipient countries for the effectiveness and quality of development cooperation. As in the case of peer reviews, MA works by encouraging changes in the policies and actions needed to meet commitments rather than on any sanction for noncompliance. But to underscore a point previously made, to function effectively, MA requires, aside from shared objectives, a certain level of symmetry in the relationship, which, as we have pointed out, is not easy. This is why it should be supported by strong monitoring of the Global Partnership for Development by the UN Secretariat. Given the prominence of these issues from the point of view of international cooperation, the role of the HLPF, particularly when it meets at the heads-of-state level will be essential in furthering the Global Partnership.

This sixth element of the monitoring and accountability framework should also build up strong DCF-GPEDC synergies, which implies that the DCF is the global body for policy advice on quantitative and qualitative trends in global development cooperation, and can review the development cooperation aspects of a renewed Global Partnership, while the Busan GPEDC can contribute to UN discussions, including on financing and other means of implementation, with a particular role in operationalizing and advancing country-level implementation of effective development cooperation, and sharing policy lessons. It is important in this regard to underscore that the GPEDC has so far only demonstrated limited effect in promoting country-level implementation, particularly in developed countries, which should therefore be a priority going forward. In broader terms, this means that the GPEDC has a role as a multistakeholder partnership

to advance the effectiveness of development cooperation, rather than as a global MA mechanism. Its findings should feed into the DCF discussions at global level.

Seventh, the fact that the sustainable development agenda will involve strong partnerships with civil society and the private sector has two implications for the monitoring and accountability framework that should be put in place: (1) *active social accountability* exercised by multiple civil society organizations at the national, regional and global levels, should be an essential component of the follow-up process; (2) *specific accountability frameworks for the civil society organizations and the private sector* must be put in place.

It should be underscored that the mechanisms that are put in place should build up on monitoring and accountability frameworks that are already in place. It should start, in a sense as an upgrade of the mechanisms that have been used in the follow-up of the MDGs, which include the national, regional and global evaluations by the UN and the World Bank, the voluntary presentations in ECOSOC's Annual Ministerial Reviews, and the global database organized by the UN Statistical Division with support from a myriad of agencies. Existing mechanisms also include those that will be mentioned in the next section. So, to a large extent, a large part of the exercise is to take stock of existing mechanisms, filling up gaps (e.g., monitoring of the universal goals in developed countries) and guaranteeing greater coherence and coordination.

Specific elements of an Agenda 2030 Accountability Framework

The backbone of any accountability exercise for the 2030 Development Agenda should thus be national follow-up processes. These processes would have to take into account how specific countries have materialized the global goals in their development agenda – i.e., the agreed adaptation to national circumstances and national development plans.

As indicated, a central agent in national consultations should be national parliaments. For this reason, the Inter-Parliamentary Union (IPU) should be an essential partner in the consultations, perhaps even creating a special line of work of IPU or a special group of parliamentarian ('Friends of the global development agenda'). National follow-up processes should also involve regional and local governments – notably when they have a major competence in the specific issue being discussed – as well as civil society and the private sector. As in the case of the MDGs, UN country teams should support these processes in developing countries. The absence of such country teams in developed countries represent a challenge that can be overcome by the support of agencies with presence in those countries or by 'UN Associations' or other civil society organizations that actively participate in UN processes.

The regional layer of the accountability mechanism should be designed as the framework for peer reviews among participating countries. Existing peer review processes would be ideally set to contribute to the exercise,

notably those of the African Union and perhaps OECD in the case of developed countries. In other cases, new peer review processes could be set up with the support of the UN regional commissions and other regional organizations. A less ambitious objective would be to think those consultations as essentially a framework for information sharing, particularly the exchange of experiences and lessons learned in the particular realm subject to review in a specific year. Of course, these objectives should be at the center of peer reviews if that is the agreed mechanism.

As the regional commissions argued in the consultation process on the SDGs, regional consultations can build and enhance the collaborative spirit, and encourage countries 'to share information, knowledge and experiences, strengthen their respective capabilities and define coherent regional policies and approaches'. As they equally argue, 'the regional level is also the natural platform to address regional or trans-boundary challenges which have an important role in sustainable development' (UN Regional Commissions, 2014).

These consultations should also be the appropriate place to present and discuss regional monitoring reports on the 2030 Agenda. Again, following the practice in the follow-up of the MDGs, these reports should be prepared by the regional commissions with support of other UN organizations present at the regional level (including the Bretton Woods institutions) and regional organizations willing to participate in the process. The periodic sessions of the commissions and some of their special committees – e.g., regional committees on sustainable development – could serve as the framework for these consultations.

National and regional consultations would converge to the HLPF, which has been given the responsibility to both 'provide political leadership' and 'review progress in the implementation of sustainable development commitments'.¹² Given the complexity of the 2030 Development Agenda, it would be necessary to undertake the annual follow-up exercises by ECOSOC with a thematic focus (more on this below), though 'reflecting the three dimensions of sustainable development'. This should also be the focus of the regional consultations. In contrast to that, national consultations would have to take into account national priorities. This assumes that regional and national follow-up processes would be undertaken on a yearly basis, but they should certainly take place around the four-yearly meetings of HLPF at the heads of state level (HLPF summits in short), and obviously adopt the themes in the agenda of those meetings.

The four-yearly HLPF summits should emphasize in a more clear manner the comprehensive character of the 2030 Agenda, though perhaps placing very high on the agenda specific goals – which could be, for example, SDG1 to 'End poverty in all its forms everywhere' and SDG10 to 'Reduce inequality within and among countries' – and underscore critical issues identified by the annual ECOSOC meeting of the Forum. One item on the agenda of the HLPF summits should always be the analysis of progress in furthering the Global Partnership for development and associated 'means of implementation'. The recent Addis Ababa Conference on Financing for Development agreed to an

annual ECOSOC forum on Financing for Development and a High-Level Dialogue on Financing for Development in the General Assembly that will be held back-to-back with the HLPF summit every four years (UN, 2015, paragraph 132). The major objective of these summits should obviously be to provide political leadership at the highest level and initiate new actions to accelerate those elements of the agenda that are progressing at slow pace and unblock perceived obstacles that may be determining such slow progress.

Needless to say, this multilayered accountability system should not be an end in itself, but rather a means for effective development results. Results in progress toward achieving the SDGs should therefore be the guide to national, regional and global processes, and they should also be the guide for the analyses of the effectiveness of the different means of implementation, notably finance, trade and technological transfer. According to the foregoing analysis, this requires a clear delimitation of responsibilities and, particularly, should help steer action by the responsible level of government or international organization.

One way to organize the annual ECOSOC meetings is by progressively reviewing clusters of issues – following ECOSOC's practice of defining clusters of issues for its annual ministerial meetings. Taking the agreed four-year cycles of the HLPF, these clusters could be: (1) social development (SDG1 to 6 and social dimensions of SDG10); (2) economic development (SDG7 to 9 and economic dimensions of SDG10); (3) human settlements and environmental issues (SDG11 to 15); and (4) institutional issues (SDG16). As indicated, in all cases, the links with the other dimensions of sustainable development and, therefore, the integrality of the sustainable development agenda, should be present. These linkages could also be the subject of the fourth cluster, and so discussed together with the institutional issues. In this framework, ECOSOC's DCF will also play an essential role in the follow-up of SDG17.

Beyond the specific responsibility of the HLPF, the resolution that created it (UN General Assembly, 2013) reaffirmed that the mandate of ECOSOC under the UN Charter should be understood as being the 'principal organ in the integrated and coordinated follow-up of the outcomes of all major conferences and summits in the economic, social, environmental and related fields'. This should be understood as a mandate for the whole ECOSOC system, which includes the functional and regional commissions and expert bodies. In this light, the subsidiary bodies of ECOSOC should undertake specific responsibilities for the much closer follow-up of specific development goals, which should be integrated with their own follow-up of the global conference and summits under their purview. So, for example, the Commission on Social development should be responsible for the specific follow-up of SDG1 to 4, 6 and the employment dimensions of 8; the Commission on the Status of Women for the follow-up of SDG5, in the broader context of the follow-up of the Beijing Platform for Action; the Statistical Commission for monitoring the information system that has to be put in place as well as the technical support for developing countries than could require it; and, as the main techni-

cal committee of ECOSOC, the Committee for Development Policy, should be given the responsibility of advising the annual HLPF ministerial meetings on the theme chosen.¹³

There are, however, issues in the SDGs that are 'orphan' under the current ECOSOC system structure. So, the work of the different subsidiary bodies of ECOSOC should be complemented with other bodies within the UN system. This includes, in particular, the UN Environmental Assembly, as the governing body of The United Nations Environment Programme (UNEP), for the follow-up of SDG12 to 15, United Nations Conference on Trade and Development (UNCTAD) for the follow-up of the economic development issues of SDG8 to 10 and relevant cooperation issues of SDG17, and the Peacebuilding Commission for the follow-up or relevant issues in SDG16. UN specialized agencies and funds and programs should also participate in the follow-up process in their areas of competence, placing Agenda 2030 at the center of their work. It would also be desirable that the World Bank continue to publish the *Global Monitoring Report* as one of the instruments for high-level monitoring of the 2030 Agenda, which feeds into the discussions of the Development Committee of the Bretton Woods Institutions.

Accountability also demands academic and policy-oriented research with a focus on assessing what forms of development cooperation deliver better results. The UN University system – notably the World Institute for Development Economics Research (WIDER) – and the United Nations Research Institute for Social Development (UNRISD) can make major contributions in this regard, but this is also true of many academic institutions doing research on the UN system. The results of such research should, in turn, feed back into the accountability exercises.

A practical but essential issue relates to the uniformity of reporting. Without common reporting standards, the effects of the regional and global consultations would become very difficult to manage, both in terms of the capacity to add up progress in the different goals and transmit the lessons from specific national experiences that may be useful for other countries. This should certainly apply to regional reports and, to the extent possible, to national reports. The latter represents a challenge when national priorities or targets differ from the uniform global targets that are part of the global monitoring system.

As already indicated, this multilayered intergovernmental accountability system should also be a platform for partnerships with civil society and the private sectors, both as providers of services but also, in the case of civil society, as agents of social accountability. This requires that specific accountability mechanisms be developed for these partners – an area where, as indicated, development is still incipient. It is, of course, not for the UN but for them to design their own accountability mechanisms.

In the case of CSOs, the 'Global Assembly of the Open Forum for CSO Development Effectiveness' and the eight guiding principles approved in Istanbul in 2010, could be one possible framework.¹⁴ In any case, it is essential that CSOs align their efforts with wider development processes, both at the national and international levels. This means

that their social accountability function must have a clear link with other accountability mechanisms, particularly with those of national parliaments at the country level. Equally, as actors of development, CSO cooperation should be aligned with national priorities and development strategies and with wider development goals, and should interact actively with other development actors.

In the case of the private sector, a possible framework is the Global Reporting Initiative (GRI),¹⁵ which monitors the sustainability performance of private firms according to some sector guidelines and principles, to which an increasing number of private firms have joined. GRI has also global strategic partnerships with the OECD, UNDP and the UN's Global Compact. An alternative is, of course, for the Global Compact to provide the framework for such monitoring – which could be, in any case, a complementary mechanism. A major challenge is how accountability of the business sector could be integrated with other global reporting and accountability mechanisms on global development goals. This is particularly urgent in those (growing number of) cases where development assistance is being received to catalyze private sector investment (Smith, 2013). In this case, business engagement should be seen as a tool through which both donors and partner national governments can better achieve their existing development objectives, rather than separate programs, with clear responsibilities for each actor under the MA frameworks. Finally, it is essential that such accountability go beyond the usual concept of corporate social responsibility and gradually include an evaluation of how core business practices contribute to development – and not only through the social and environmental footprint.

Notes

This paper borrows from two reports prepared by the authors for the UN (Ocampo and Gómez-Arteaga, 2014, and Ocampo, 2015).

1. There are also agencies that oversee the international civil service, but this is a different issue, not discussed here.
2. On the history of ODA and trade commitments, see Toye and Toye (2004). The ODA targets have been restated in several later documents, notably those of the Conferences on Financing for Development (see, for example, UN, 2002 (page 10, paragraph 42), and UN, 2015 (page 27, paragraph 51)).
3. WTO dispute settlement is limited by the high costs of using the mechanism and the unequal capacity to retaliate that different countries have. Investment treaties have been criticized for constraining the policy space to regulate financial flows, and its dispute settlement mechanism for being too investor-friendly.
4. This is the term used in International Monetary Fund (IMF) debates to refer to the fact that they should be exercised with equal strength (or, we could argue, even more strongly) *vis-à-vis* the most powerful member states.
5. This system includes the 'Consolidated Multilateral Surveillance Report', the 'spillover reports' for the 'systemic 5' (US, UK, eurozone, Japan and China), the 'External Sector Reports', and the obligation of 25 jurisdictions with systemically important financial sectors to undertake Financial Sector Assessments Programs.
6. This is reflected, for example, in the rising current account surplus of the eurozone, and in particular the rising surpluses of the stronger eurozone economies.

7. See <http://www.equatorinitiative.org/index.php?lang=en> (Accessed 21 December 2015)
8. See for example the Global Reporting Initiative. See <https://www.globalreporting.org/Pages/default.aspx> (Accessed 21 December 2015)
9. We mix here their concept of spotlights, mirrors and two-way mirrors with other categories previously analyzed.
10. See <http://www.undatarevolution.org/> (Accessed 21 December 2015)
11. This basic data should include, among others, information on education, health and other human development indicators; population and employment; multidimensional poverty and inequality in all its dimensions (wealth, income, gender and ethnic); the quantity and quality of basic social services, and the public sector spending associated with them; and quality national accounts and supporting production and trade statistics. Furthermore, this information should be broken down, to the extent possible, by geographical location, gender, age, ethnicity and income.
12. These as well as quotations in the following paragraphs come from the HLPF Resolution (UN General Assembly, 2013), pp. 2 and 3.
13. Similarly, the Commission on Population and Development for the issues of universal access to reproductive healthcare in SDG3, and migration issues of SDG10; the Commission on Science and Technology for Development in the technological aspects of SDG9 and technology cooperation issues of SDG17; the UN Forum on Forests for the follow-up of the relevant issues in SDG15; and the Permanent Forum on Indigenous Issues for the broader follow-up of how the 2030 Agenda is reflected in the well-being of indigenous people.
14. See http://cso-effectiveness.org/IMG/pdf/bt-cdt_may_30_final_version_3_framework_for_cso_dev_eff_doc.pdf (Accessed 21 December 2015)
15. See <https://www.globalreporting.org/Pages/default.aspx> (Accessed 21 December 2015)

References

- ECOSOC-DCF (2012) *(Economic and Social Council - Development Cooperation Forum) Mutual Accountability For Development Cooperation Results: Where Next?*, New York, NY.
- Herman, B. (2013) 'Towards a New Global Partnership for Development: Looking Back to Look Forward', Background document prepared for the DCF Ethiopia High-Level Symposium, Department of Economic and Social Affairs, United Nations, 23 May.
- IMF-IEO (International Monetary Fund, Independent Evaluation Office) (2011) *IMF Performance in the Run-Up to the Financial and Economic Crisis: IMF Surveillance in 2004–07*. Washington, DC: IMF.
- Kharas, H. (2013) 'Reimagining the role of the private sector in development', *Brookings Blum Roundtable Policy Brief*, September. Brookings Institution, Washington, DC.
- Murphy, S. (2014) 'Unlocking the beauty of imperfect duty to aid: Sen's idea of the duty of assistance', *Journal of Global Ethics* 10 (3): 369–383 (2014).
- Ocampo, J. A. (2010) 'Rethinking Global Economic and Social Governance', *Journal of Globalization and Development*, 1(1).
- Ocampo, J. A. (2015) 'A Post2015 Monitoring and Accountability Framework', UN Committee for Development Policy, Background Paper No. 27 New York.
- Ocampo, J. A. and Gómez-Arteaga, N. (2014) 'Accountability for Development Cooperation', Background study prepared for the Development Cooperation Forum Germany High-Level Symposium on 'Accountable and Effective Development Cooperation in a Post2015 Era', March, Berlin.
- O'Donnell, G. (1999) *Counterpoints: Selected Essays on Authoritarianism and Democratization*. Notre Dame, IN: University of Notre Dame Press.
- O'Donnell, G. (2007) *Dissonances: Democratic Critiques of Democracy*. Notre Dame, IN: University of Notre Dame Press.
- OHCHR (Office of the High Commissioner of Human Rights) and CESR (Center for Economic and Social Rights) (2013) *Who Would be Accountable? Human Rights and the Post 2015 Development Agenda*. Geneva and New York, NY.
- Paris Declaration on Aid Effectiveness (2005) Paris Declaration on Aid Effectiveness [online]. Available from: <http://www.oecd.org/dac/effectiveness/34428351.pdf> (Accessed 21 December 2015).
- Schedler, A. (1999) 'Conceptualizing Accountability', in A. Schedler, L. Diamond and M. F. Plattner (eds.) *The Self-Restraining State: Power and Accountability in New Democracies*, Boulder, CO: Lynne Reiner.
- Smith, W. (2013) *How Donors Engage With Business*. London: Overseas Development Institute.
- Smulovitz, C. and Peruzzotti, E. (2000) 'Societal Accountability in Latin America', *Journal of Democracy*, 11 (4), October.
- Steer, L., Wathne, C. and Driscoll, R. (2008) *Mutual Accountability at the Country Level: A Concept and Emerging Good Practice*. London: Overseas Development Institute.
- Toye, J. and Toye, R. (2004) *The UN and Global Political Economy: Trade, Finance and Development*. Bloomington and Indianapolis, IN: Indiana University Press.
- UN (United Nations) (2002) *Monterrey Consensus on Financing for Development*. New York, 18–22 March.
- UN (2012) 'Realizing the Future We Want', Report of the UN System Task Team on the Post2015 UN Development Agenda. New York, NY: United Nations, June.
- UN (2015) *Addis Ababa Action Agenda*, Outcome Document of the Third International Conference on Financing for Development, 15 July
- UN-DESA (Department of Economic and Social Affairs) (2010) *International Development Cooperation Report: Development Cooperation for the MDGs: Maximizing Results*. New York, NY.
- UN-DESA (2013) *Official Summary Report*. DCF Ethiopia High-Level Symposium, New York, June.
- UN General Assembly (2005) *World Summit Outcome*. Document A/RES/60/1, New York, 24 October.
- UN General Assembly (2015) *Transforming Our World: The 2030 Agenda for Sustainable Development*. General Assembly Resolution A/RES/70/1, 21 October.
- UN General Assembly (2013) *Format and organizational aspects of the high-level political forum on sustainable development*. Resolution A/RES/67/290, New York, 23 August.
- UN General Assembly (2014) *Report of the Open Working Group of the General Assembly on Sustainable Development Goals*. General Assembly Document A/69/970, New York, 12 August.
- UN High-Level Panel (2013) *A Global Partnership for Development: Eradicate Poverty and Transform Economies through Sustainable Development*. Report of the High-Level Panel of Eminent Persons on the Post2015 Development Agenda. New York, NY: United Nations.
- UN Regional Commissions (2014) *Towards An Effective Monitoring And Accountability Framework For The Post2015 Development Agenda: Perspectives From The Regions, Synthesis Report*. Regional Commissions New York Office, New York, 8 October.

Author Information

José Antonio Ocampo, Professor at Columbia University and Chair of the UN Committee for Development Policy; he was UN Under-Secretary-General for Economic and Social Affairs, Executive Secretary of the UN Economic Commission for Latin America and the Caribbean (ECLAC), and Minister of Finance, Minister of Agriculture and Director of the National Planning Department of Colombia.

Natalie Gómez-Arteaga, Research Associate at the Initiative for Policy Dialogue at Columbia University, and consultant to the International Labor Organization and the United Nations Development Program.