Accountability for the Sustainable Development Goals: A Lost Opportunity?

Kate Donald and Sally-Anne Way

On August 2, 2015, after three long years of intergovernmental negotiations and consultations and some tense final moments, all UN member states finally endorsed the 2030 Agenda for Sustainable Development, with a new set of Sustainable Development Goals (SDGs) that replace the Millennium Development Goals (MDGs) in 2016. The question of accountability—or, more precisely, the question of how governments will be held to account for implementing the commitments made in this new agenda—was a critical point of contention throughout the negotiations, resulting in a significant watering down of initial proposals by the end of the process.

This essay examines how the "politics of accountability" played out during the post-2015 negotiations and how this influenced the resulting compromise on what came to be called the "follow-up and review framework" in the final outcome document.[1] We discuss some of the early proposals, which aimed to ensure that monitoring and accountability would be an integral element of the 2030 Agenda, in part in reaction to earlier concerns over the lack of strong accountability mechanisms in the MDG framework. We review how accountability was debated in the negotiations and what emerged in the final agreement, before highlighting some remaining opportunities for stakeholders to continue to shape and push for a more robust accountability framework.

It is important to note at the outset that the concept of accountability had a loaded history in these intergovernmental negotiations. For developing countries, the experience of the Millennium Development Goals had left a somewhat bitter legacy. Many felt unfairly burdened by the efforts required of them to meet the

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MDGs, while wealthy countries were not obliged to act domestically nor held responsible for their commitments to provide resources to developing countries or to ensure a global policy environment conducive to development. The repercussions of this legacy were felt throughout the negotiation process of the SDGs in ways that were both constructive and obstructive. On the positive side, this experience unleashed a surprising demand among many parties at the negotiating table for *universal* development goals that would apply to *all* countries—rich and poor. On the negative side, there emerged a deep ambivalence and mistrust regarding the idea of accountability for the new goals and targets, and in particular to the idea of progress being judged by or against other countries.

Indeed, government commitments on accountability were watered down during the post–2015 negotiations in perhaps unsurprising ways, given the earlier Rio+20 negotiations in 2012, which also saw language on review processes progressively weakened.[2] For many countries, the fear of "accountability" stemmed not necessarily from a rejection of the idea that a government should be accountable to its people per se (state-to-people accountability), but rather from a rejection of the idea of peer-to-peer, or state-to-state accountability, as evidenced, for example, by widespread resistance to a proposed global "peer-review" mechanism for the SDGs. Developing countries, in particular, feared that a peer-review mechanism would simply provide new avenues of conditionality and paternalistic finger-wagging from rich countries. Negotiations over the accountability framework were thus fated to be difficult from the start.

Learning Lessons from the MDGs: Proposals for Accountability in the 2030 Agenda

No mechanisms of accountability were formally established in the 2000 Millennium Declaration or the MDG framework to consistently hold governments (including developed countries) to account for their MDG commitments, nor were there any sanctions in the case of failure to meet the goals.[3] The MDGs did eventually serve to create significant political mobilization, and the post-facto establishment of several MDG country reporting processes and annual statistical reviews enabled the monitoring of progress.[4] But these developments were not consistent across all countries, and many actors came to see the lack of formal monitoring and accountability provisions as the crucial missing piece limiting the full implementation of the MDGs.[5] Indeed, in 2010 the UN Secretary-General

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publicly acknowledged that one of the biggest obstacles to fully achieving the MDGs was a lack of strong accountability at both the national and international level.[6]

This critique of the MDGs was particularly forceful within the human rights community since accountability is a cornerstone of the human rights framework, governing the relationship between people as "rights-holders" and governments (and other powerful actors) as "duty-bearers." Accountability means that relevant authorities take responsibility for clearly defined commitments, are answerable to the people affected, and are subject to a rigorous monitoring process with enforceable sanctions for failures to deliver defined objectives.[7] From a human rights perspective the MDGs were considered to be limited and not fully consistent with existing human rights obligations, with the lack of formal accountability mechanisms raising concerns that the MDGs would not be implemented in practice and might neglect or even undermine the realization of human rights. Human rights organizations stressed that accountability was critical for ensuring redress and corrective action in case of violations, as well as for determining whether policies were working or required a change of course. They saw the MDGs as chronically undermined by weak and asymmetrical accountability; by a lack of clarity regarding who was responsible for what; by a failure to create conditions in which the "beneficiaries" could meaningfully engage in shaping or challenging decisions; and by inadequate, opaque systems to monitor and report on progress.[8]

These early critiques precipitated efforts to conceptualize far stronger forms of accountability for the SDGs (and prompted leading civil society organizations to increasingly insist that the SDGs be grounded in human rights[9]). Among the numerous proposals that emerged on accountability, almost all called for a "multi-tiered" accountability architecture, operating at the local, national, regional, and global level and focusing on the accountability of states to their people. While differing in detail, many of the proposals shared a number of commonalities.[10] First, most argued that a robust accountability system should be universal, involving *all* countries submitting to transparent monitoring and thorough reporting and reviews at the national and global level. Second, given that accountability requires fair and transparent mechanisms for rights-holders to enforce their claims, many called for inclusive and participatory mechanisms to allow for the meaningful participation of civil society and other stakeholders, including the most disadvantaged and marginalized people. Third, many emphasized the need for up-to-date, accessible, reliable, and disaggregated data for the rigorous monitoring of progress for all population groups. This demand had its roots in the critique of

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the predominant tendency of MDG monitoring to focus on national averages and "aggregates," concealing rising inequalities, persistent discrimination, and a failure to reach the most disadvantaged social groups, even where overall progress at the country level was being made.

Like other human rights organizations, the UN Office of the High Commissioner for Human Rights (OHCHR) called for the Sustainable Development Agenda to be aligned with and anchored in the existing human rights obligations of states, with an accountability framework that would build on and systematically share information with existing human rights mechanisms in a rigorous monitoring process.[11] OHCHR and a number of advocacy coalitions and human rights organizations proposed that the SDG review framework at the global level could be modeled along the lines of the Human Rights Council's Universal Periodic Review (UPR), whereby government reports would be complemented by "shadow" or alternative reports by civil society and others in the interests of legitimacy and balance.[12] Despite its imperfections, the working methods of the UPR were seen as a useful model for SDG review given: (1) its universality and peer-review system; (2) the regularity of reporting; and (3) its modalities for participation and reporting by civil society. This idea of a universal peer-review was also raised in a number of background papers that had some influence over the negotiating positions of some governments,[13] and was discussed during the negotiations. Ultimately, however, this proposal proved unpalatable to many countries, with some government representatives voicing apprehension that it would lead to "mud-slinging" and "naming and shaming," and others concerned about the form of state-to-state accountability implied.[14]

Many advocacy organizations put forward proposals for a "web" or "ecosystem" of SDG accountability that would encompass not only states but also relevant nonstate actors, including those from the private sector, given their role in implementing and financing the SDGs.[15] Some suggested mandatory reporting on sustainable development outcomes for large companies (including even the Secretary-General's synthesis report[16]) or *ex ante* assessments of potential private sector partners according to their environmental, labor, and human rights records.[17] Much civil society concern focused on Public-Private Partnerships (PPPs), with some insisting that PPPs should be excluded from any SDG implementation involving the delivery of essential services,[18] and others urging that PPPs and corporations involved in SDG implementation also be reviewed under SDG accountability mechanisms. A number of human rights organizations

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called for the explicit recognition of the UN Guiding Principles on Business and Human Rights as part of an overall call to strengthen the monitoring and review framework. (A paragraph referencing the Guiding Principles as a relevant standard did make it into the final outcome document in the very last moments of the negotiations in July 2015.[19])

Many advocacy organizations also stressed the need for accountability for the international dimensions of the new agenda, including financing, global economic governance, and the "global partnership for development" (enshrined in Goal 17), as well as the "means of implementation" targets under each goal. Responding to the critique that MDG 8 (global partnership for development) had been subject to particularly weak and disjointed monitoring,[20] it was argued that the new accountability mechanisms should be capable of monitoring states' *different* responsibilities and commitments under the global partnership. Some emphasized the responsibility of rich countries not only to provide aid but also to create an enabling environment to remove barriers to sustainable development everywhere (for example, through the reform of tax, trade, and financial regulation policies). Developing countries themselves stressed that without robust monitoring and accountability on the international dimensions of the SDGs, efforts at the national level could be quickly undermined.

Reaching a Political Compromise on "Follow-Up and Review" in the 2030 Agenda

Despite the strong advocacy for these proposals, the ways in which the "politics of accountability" played out during the intergovernmental negotiations eventually produced little political will for solid accountability processes and mechanisms. Some government delegations—including those of Germany, Switzerland, Peru, Mexico, and a cross-regional "group of friends"—were proactive in making substantive proposals for an effective and robust accountability framework,[21] but ultimately they were outnumbered, and none of the major negotiating blocs made accountability a "red line" issue in their final negotiating positions. Indeed, the negotiations over accountability became so tense that even the terms "monitoring and accountability" became taboo, with some governments declaring that these words should be banished from the discussion. It was this highly politicized atmosphere that provoked the co-chairs to replace the phrase "monitoring and accountability" with the phrase "follow-up and review" in the later stages of the negotiations.

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The proposed text on the "follow-up and review" architecture in the June 2, 2015, "zero draft" already fell well below the ambition of initial proposals, but was nonetheless criticized by many states (across developed–developing country lines) as being too detailed, "intrusive," and "overprescriptive."[22] Many states rejected the tentative suggestions in the proposed text on peer-review shadow reporting, and the idea that national reviews "could" take place every four years. After this backlash, the second draft—watered down and with details deleted—was not highly contentious during the final weeks of negotiations (unlike other aspects of the text, including the human rights language), effectively because states had already acquiesced to a comparatively weak and vague vision.

The final political compromise reached in the outcome document provides an important set of guiding principles for the review process, but otherwise provides little detail on the accountability architecture, with only very tentative suggestions for review structures at the national, regional, and global level.[23] The voluntary nature of follow-up and review is stressed, and there are no concrete modalities set out for independent civil society monitoring, data collection, and reporting. Civil society and other stakeholders are encouraged to report to the global review mechanism of the High-Level Political Forum on Sustainable Development (HLPF) on *their contribution* to implementation, but not to submit information or assessments on a government's *performance* (raising the risk of a review mechanism based entirely on a government's official reports without any space for alternative views). There is no provision for direct corporate accountability, although the outcome document does reference the need to protect labor rights and environmental standards, and acknowledges the UN Guiding Principles on Business and Human Rights. Decisions on national- and regional-level review frameworks were essentially left entirely up to the individual countries and regional organizations/commissions. And while it is specified that the global level of review will take place at the HLPF, as established at the Rio+20 conference, the final modalities on how this will work are not included in the final outcome document. In effect, governments kicked this rather political ball forward to the UN Secretary-General, requesting that he draft recommendations for the modalities of the global accountability mechanism.[24]

However, there are a few positive elements in the outcome document, if mostly rhetorical at this stage. Specifically, governments committed to establishing a "robust, voluntary, effective, participatory, transparent, and integrated follow-up and review framework" to "track progress" (para. 72). There are also several references

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to "accountability," including an overarching imperative to "promote accountability to our citizens" (para. 73). The guiding principles for follow-up and review processes set out that reviews are to be "people-centered, gender-sensitive, respect human rights, and have a particular focus on the poorest, most vulnerable, and those furthest behind" (para. 74e). There is a strong commitment to the use of disaggregated data, and support is pledged to developing countries to strengthen their statistical capacity.[25] These stronger elements will provide important levers to work with as the details of the accountability framework are developed at the national, regional, and global level.

Taking the Initiative to Build Meaningful Accountability Mechanisms

While governments failed to set out a detailed accountability architecture in the outcome document itself, this does not mean that all is lost. It is important to recall that some of the more important aspects of MDG monitoring were not formally established via the original agreement among governments, but rather evolved over time. For example, the system of writing MDG country reports emerged in the aftermath of the MDGs' formulation, spurred by the United Nations Development Programme. In a similar way, post-facto, informal, and sustained efforts will now be needed to translate the rhetorical commitments to accountability in the 2030 Agenda into reality. It will be critical to seize the initiative to develop meaningful forms of accountability—not only formal accountability mechanisms but also bottom-up, informal "social accountability" initiatives by civil society and other actors. In doing so, opportunities should also be sought to strengthen the human rights underpinning of the accountability framework and link it with existing human rights monitoring mechanisms.

The first priority will be to develop SDG accountability mechanisms at the national level. In many countries, these decisions may be taken within national planning processes, but advocacy organizations, civil society, trade unions, and other relevant national stakeholders could be involved from the very start, including in the selection of national indicators to complement the global list (which presents an important opportunity to define these in line with human rights criteria and obligations[26]). National review processes will undoubtedly (and rightly) look different in every country, but some common elements, based on the broad principles for follow-up and review set out in the 2030 Agenda, could be developed,

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including so as to increase coherence between development policy and human rights obligations. For example, human rights information collected for country reviews before the UN treaty bodies or the UPR could be fed into SDG reporting and review, and vice versa, thereby helping to ensure coherence with existing human rights monitoring and reporting efforts. Corporate accountability in the implementation of the SDGs could be enhanced by aligning development planning with National Action Plans on Business and Human Rights.[27] Existing oversight institutions such as specialized parliamentary bodies or independent oversight bodies such as ombudsman offices and National Human Rights Institutions (NHRIs) could be engaged in imaginative ways. Indeed, NHRIs could play a vital role in monitoring and fostering greater accountability, given their range of functions (including educational, advisory, and quasi-judicial) and unique bridging roles—between international and national spheres, among different government institutions, with civil society, and across different human rights.[28]

In addition, alternative forms of "social accountability," direct monitoring, and pressure from civil society and social movements could be developed to generate accountability and to empower, engage, and inform national actors. Indeed, a number of social accountability initiatives pioneered during the MDG period arguably boosted the achievement of certain MDG targets: for example, participatory budgeting in Brazil, citizens' tracking of social security schemes in India, and secure housing programs for residents of informal settlements in Thailand.[29] Social accountability initiatives such as citizen oversight committees, community scorecards, and community mapping, for example, could be powerful tools to monitor SDG progress on health, education, or water. Participatory budgeting programs could be scaled-up, as could mechanisms to monitor budget allocations and other aspects of fiscal policy, to ensure that governments dedicate sufficient, equitable, and accountable financing to sustainable development.[30] Many organizations and initiatives have already been promoting the importance of citizen-led data collection and participatory monitoring for the SDGs,[31] which will be particularly important for the collection, monitoring, and analysis of more disaggregated data.

Although the SDGs are not legally binding, in some contexts it may be possible to make claims within national judicial mechanisms to hold governments accountable for the 2030 Agenda commitments, particularly where commitments to goals and targets overlap with existing legal or constitutional guarantees.[32] Although the somewhat evasive and voluntary spirit of the final outcome document may not do much to compel or inspire action from those governments

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that have no intention of creating a free and open space for civil society or for participatory monitoring of government actions, national actors could invoke the SDG commitments themselves, including Target 16.7 to "ensure responsive, inclusive, participatory, and representative decision-making at all levels."

A second priority will be the development of a strong global-level review mechanism to monitor SDG progress and to provide external pressure reinforcing the accountability of states to their people. The High-Level Political Forum has already been tasked with carrying out "country" and "thematic" reviews of SDG progress, as described in the proposals of the Secretary-General.[33] However, significant logistical constraints exist that will limit the capacity of the HLPF to provide a strong and effective global accountability mechanism, including the fact that it is only slated to meet for eight days annually and that it is questionable whether states will provide the necessary additional resources for a secretariat with adequate capacity to facilitate robust reviews.[34] Given that participation will be voluntary, there will be a need to incentivize engagement in follow-up and review, for example, through enhanced financial or technical support—particularly for those countries experiencing implementation challenges. If the HLPF is to be more legitimate and rigorous than the Annual Ministerial Review for the MDGs (which largely served as a best practices showcase), it will be critical to find ways to feed in information from the UN system and "shadow reporting" from civil society.[35] Civil society should be ready to develop imaginative methods and platforms to collate information and analysis for these global reviews.

The potential role of the international human rights system in SDG monitoring and review must also be considered. On the whole, the system did not play a very prominent role in monitoring the MDG performance of states, although several Human Rights Council Special Procedures and treaty bodies did increase their engagement over time.[36] But the various existing mechanisms—including the UPR, the treaty bodies, and special procedures—collect large amounts of information and produce recommendations on many issues that are at the heart of the SDGs, and it would be a waste not to make use of these resources. The OHCHR has suggested establishing "systematic and institutionalized" information-sharing between the international human rights mechanisms and the SDG monitoring mechanisms, as well as considering the potential role of the Human Rights Council in contributing to thematic and country reviews at the global level. There are also ongoing discussions as to how the human rights mechanisms, including OHCHR, could collect and monitor data for some SDG

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indicators. For example, OHCHR and UN Women have proposed that the Committee overseeing the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW) could play a role in monitoring progress on Target 5.1: "End all forms of discrimination against all women and girls everywhere."[37]

Debates over the global accountability mechanism (as well as the language in the outcome document) have focused not only on "country reviews" but also on "thematic reviews," which would assess progress across several goals grouped together under a common theme. Thematic reviews could rely on existing thematic review mechanisms (for example, the Committee on World Food Security for the goal on hunger, or the UPR on human rights issues) reporting up to the HLPF, but new independent thematic review mechanisms could also be established,[38] comprised of independent experts and mandated to look at overall progress and challenges on specific goals.[39] Such reviews could be used strategically to boost attention and financing to relatively neglected issues. However, thematic reviews run the risk of entrenching a siloed approach, so their modalities and relationship to other mechanisms should be considered carefully. There is also a risk that thematic reviews could depoliticize the review process, by focusing attention on global trends rather than country progress, in ways that may let governments off the hook for meeting their commitments.

In sum, the real litmus test of the new agenda will be the degree to which it actually achieves the SDGs. But progress may be difficult to achieve if there is no strong monitoring and accountability infrastructure put in place to make states and other powerful actors more answerable to the people whose lives and rights they affect. In the end, moving beyond the rhetoric will depend less on what emerged in the final outcome document and more on the practical action and effective advocacy by national and international constituencies. In particular, it will be civil society and its allies in trade unions, social movements, academia, the media, and elsewhere that will have to find innovative ways to hold governments to account for their promises—both by working to strengthen the official monitoring and accountability architecture, and by being prepared to work outside of it.

NOTES

[1] The United Nations, "Transforming Our World: The 2030 Agenda for Sustainable Development," UN document A/RES/70/1, adopted by the General Assembly on September 25, 2015.

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[2] See Marianne Beisheim, "Reviewing the Post-2015 Sustainable Development Goals and Partnerships," SWP Research Paper, January 2015, p. 9.

[3] Gauri suggests that the incentives for meeting the MDGs were, and could only have been, "very low powered" with no consequences for failure or success since it was not a legally binding instrument. See Varun Gauri, "MDGs That Nudge: The Millennium Development Goals, Popular Mobilization, and the Post-2015 Development Framework," Policy Research Working Paper No. 6282, World Bank, Washington, D.C., 2012.

[4] In relation to the "politics of accountability," it is significant that, while MDG monitoring was not explicitly prescribed in the Millennium Declaration or the MDG framework, national reporting did emerge in practice and systematic reports and annual statistical reports are available from 2005 onward. This suggests that accountability modalities were "invented" post facto, which highlights how slippages are common between the text and practice (both positive and negative). For a discussion of MDG monitoring methodologies, see Sakiko Fukuda-Parr and Joshua Greenstein, "Accountability and MDGs: Methodology for Measuring Government Performance for Global Goals," UNICEF Working Paper, June 2011.

[5] See CESR and OHCHR, *Who Will Be Accountable? Human Rights and the Post-2015 Development Agenda* (New York: United Nations, 2013); and Richard Black and Howard White, eds., *Targeting Development: Critical Perspectives on the Millennium Development Goals* (Abingdon, U.K.: Routledge, 2004), p.17.

[6] UN Secretary-General Ban Ki-moon, Press Release, "Unmet Commitments, Inadequate Resources, Lack of Accountability Hampering Achievement of MDGs," SG/SM/12789, March 16, 2010.

[7] See CESR and OHCHR, *Who Will Be Accountable?*

[8] Ibid. Also see, e.g., Social Watch, *Angkor Wat Declaration* (2005), www.socialwatch.org/node/9495. For a response to early critiques, see Philip Alston, "Ships Passing in the Night: The Current State of the Human Rights and Development Debate Seen Through the Lens of the Millennium Development Goals," *Human Rights Quarterly* 27, no. 3 (2005), pp. 814–25.

[9] See, for example, "Open Letter to the Secretary General: The Post-2015 Agenda Won't Deliver without Human Rights at the Core," Post-2015 Human Rights Caucus (cross-constituency coalition of development, environment, trade union, feminist, and human rights organizations worldwide), September 29, 2014, cesr.org/article.php?id=1648.

[10] See, for example, CESR and OHCHR, *Who Will Be Accountable?*, as well as proposals by Beyond 2015, "Recommendations from Beyond 2015 on the Accountability, Monitoring and Review Framework for the Post-2015 Agenda," www.beyond2015.org/sites/default/files/Accountability%20Position%20Paper%20-%20Final.pdf; the TAP Network, "People-Centered Post-2015 Review and Accountability with Transparency and Citizen Participation at its Core," tapnetwork2015.org/wp-content/uploads/2015/04/TAP-Network-Review-Accountability-Position-Paper.pdf; the "Women's Major Group Recommendations for Accountability, Monitoring, and Review of the Post-2015 Agenda," www.womenmajorgroup.org/wp-content/uploads/2015/05/WMGPositionPaperonAccountability.docx-2.pdf; and the Post-2015 Human Rights Caucus, "The Post-2015 Agenda Won't Deliver without Human Rights at the Core," cesr.org/article.php?id=1648.

[11] See OHCHR, Statement of the High Commissioner, "Looking Back at History: Building the Post-2015 Agenda on the Foundation of Human Rights," UN Trusteeship Chamber, December 13, 2013; and OHCHR, First Open Letter from the High Commissioner for Human Rights on "Human Rights in the Post-2015 Development Agenda," June 6, 2013, www.ohchr.org/Documents/Issues/MDGs/Post2015/HCOpenLetterHRPost2015Agenda.pdf.

[12] See OHCHR, "Key Messages on Accountability and the Post-2015 Agenda," May 2015, www.ohchr.org/Documents/Issues/MDGs/Post2015/AccountabilityAndThePost2015Aagenda.pdf; and CESR, Amnesty International, Center for Reproductive Rights, and Human Rights Watch, "Accountability for the Post-2015 Agenda: A Proposal for A Robust Global Review Mechanism," (2015), cesr.org/downloads/post-2015_accountability_proposal.pdf.

[13] See, for example, Marianne Beisheim, "The Future HLPF Review: Criteria and Ideas for its Institutional Design," SWP Working Paper FG 8 / No. 01, March 2014.

[14] Governments discussed the accountability framework in most detail during the May 2015 meeting of the intergovernmental negotiations. Records of government statements can be found at sustainabledevelopment.un.org/post2015/followupandreview.

[15] See, for example, Sabá Loftus, "Public-Private Partnerships: Benefiting or Hindering International Development?," www.globalpolicywatch.org/blog/2015/03/19/public-private-partnerships/; "Rights before Profit: Recommendations on Corporate Accountability" (drafted by the co-convenors of the Post-2015 Human Rights Caucus), cesr.org/downloads/post2015_corp_accountability.pdf; and the

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NGO Mining Working Group, "Transforming Our World by 2030: A New Agenda for Global Action," sustainabledevelopment.un.org/content/documents/14950MWG.pdf.

[16] Synthesis Report of the UN Secretary-General on the Post-2015 Agenda, "The Road to Dignity by 2030: Ending Poverty, Transforming All Lives and Protecting the Planet," UN document A/69/700, December 4, 2014.

[17] See the Righting Finance Initiative, "Statement on Co-Creating New Partnerships for Financing Sustainable Development," Helsinki, Finland, April 3–4, 2014, www.rightingfinance.org/wp-content/uploads/2014/04/Read-full-statement.pdf.

[18] Blue Planet Project, "Statement on Private Sector Participation in the Implementation of Post-2015 Sustainable Development Agenda," July 10, 2015, www.blueplanetproject.net/index.php/statement-on-private-sector-participation-in-the-implementation-of-post-2015-sustainable-development-agenda-2/.

[19] See OHCHR, Second Open Letter from the High Commissioner for Human Rights, on 'Human Rights and the Final Draft Outcome Document for the Post-2015 Development Agenda', July 27, 2015, www.ohchr.org/Documents/Issues/MDGs/Post2015/OpenLetter27July2015.pdf."

[20] See, e.g., UN System Task Team on the Post-2015 UN Development Agenda, "Assessment of MDG8 and Lessons Learnt," Thematic Think Piece, January 2013, www.un.org/en/development/desa/policy/untaskteam_undf/thinkpieces/19_thinkpiece_mdg_assessment.pdf.

[21] The "group of friends" (the "Group of 7") was a group of seven countries, an interesting alliance of Egypt, Liechtenstein, Norway, Pakistan, Peru, Republic of Korea, and Switzerland, that put forward proposals for the HLPF. See the "Group of 7 Statement on Follow up and Review" at the fifth meeting of intergovernmental negotiations in May 2015: sustainabledevelopment.un.org/content/documents/14336G07.pdf.

[22] See the statements of Brazil (sustainabledevelopment.un.org/content/documents/15574brazil3.pdf), India (sustainabledevelopment.un.org/content/documents/15046india4.pdf), and the Group of 77 and China (sustainabledevelopment.un.org/content/documents/14866group77review.pdf) on the occasion of the sixth (Follow-Up and Review) intergovernmental negotiation session from June 22–25, 2015.

[23] See the UN, "Transforming Our World," para. 72–91.

[24] The UN Secretary-General published his recommendations in February 2016, but these do not go very far in encouraging governments to be more ambitious. See the Report of the Secretary-General, "Critical Milestones towards Coherent, Efficient and Inclusive Follow-Up and Review at the Global Level," UN document A/70/684, January 15, 2016, www.un.org/ga/search/view_doc.asp?symbol=A/70/684&Lang=E.

[25] The global list of indicators to underpin the targets is still being developed. Indicators will be a crucial determinant of accountability, but there are already worrying signs that the indicators chosen could undercut the ambition and intention of the targets themselves. Some states are insisting that there should only be 100 indicators total for 169 targets (many of which have multiple components), which would have a very distorting effect on the implementation and monitoring of this Agenda.

[26] See CESR and OHCHR, *Who Will Be Accountable?*, p. 70.

[27] In June 2013 the UN Human Rights Council called on all states to develop National Action Plans on Business and Human Rights. Several countries have now done so, and the process is underway in many others.

[28] See the Center for Economic and Social Rights (CESR) and Danish Institute for Human Rights (DIHR), "Realizing Rights Through the SDGs: The Role of National Human Rights Institutions," CESR and DIHR (2015); www.cesr.org/downloads/NHRI_realizing_rights_sdgs.pdf

[29] See UNDP, "Reflections on Social Accountability: Catalyzing Democratic Governance to Accelerate Progress towards the Millennium Development Goals," July 2013; and the End Poverty 2015 Millennium Campaign, "MDGs Success Stories from Asia and the Pacific," United Nations (2010), endpoverty2015.org/wp-content/uploads/2012/06/MDG-Success-Stories-AP_web.pdf.

[30] See CESR and Christian Aid, "A Post-2015 Fiscal Revolution: Human Rights Policy Brief," May 2014.

[31] See, for example, Civicus' DataShift project, as discussed by Jack Cornforth and Kate Higgins in "How Can Civil Society Collaborate to Bolster SDG Monitoring?" August 13, 2015, civicus.org/thedatashift/how-can-civil-society-collaborate-to-bolster-sdg-monitoring/.

[32] Landmark cases in Latin America, India, and South Africa have had a direct effect on social and economic policies in recent years and similar strategic litigation could be possible in the SDG context. See CESR and OHCHR, *Who Will Be Accountable?*, pp. 39–42.

[33] See the Report of the Secretary-General, "Critical Milestones Towards Coherent, Efficient and Inclusive Follow-Up and Review at the Global Level."

[34] For one proposal of how to manage these constraints, see Beisheim, "Reviewing the Post-2015 Sustainable Development Goals," pp. 28–31.

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[35] See Beisheim, "Reviewing the Post-2015 Sustainable Development Goals," p. 15.
[36] See, for example, the work of the Special Rapporteur on the right to water, especially reports A/65/254 and A/67/270, and the Joint Statement of the Treaty Body Chairpersons on Human Rights and the Post-2015 Development Agenda, June 26, 2015.
[37] See the list of indicator proposals from the Inter-Agency and Expert Group on SDG Indicators as of August 11, 2015, http://unstats.un.org/sdgs/files/List%20of%20Indicator%20Proposals%2011-8-2015.pdf (under Target 5.1, p. 32).
[38] This may be particularly necessary for those goals that do not have an obvious anchor in an existing institution, commission or agency, such as Goal 10 on inequalities.
[39] See Paul Hunt, "SDGs and the Importance of Formal Independent Review: An Opportunity for Health to Lead the Way," *Health and Human Rights Journal* blog, September 2, 2015, www.hhrjournal.org/2015/09/sdg-series-sdgs-and-the-importance-of-formal-independent-review-an-opportunity-for-health-to-lead-the-way/.

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