

# Accountability for Development Cooperation under the 2030 Agenda

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## Abbreviations

AAAA	Addis Ababa Action Agenda
APRM	African Peer-Review Mechanism
CSO	Civil Society Organisation
DAC	Development Assistance Committee (OECD)
DC	development cooperation
DCF	Development Cooperation Forum
DESA	Department of Economic and Social Affairs
DG DEVCO	European Commission Directorate-General for International Cooperation and Development
DIE	German Development Institute / Deutsches Institut für Entwicklungspolitik
ECOSOC	Economic and Social Council (of the United Nations)
EU	European Union
FFD3	Third International Conference on Financing for Development
GA	General Assembly
GPEDC	Global Partnership for Effective Development Co-operation
GNI	Gross National Income
GPI	Global Partnership Initiative
HLPF	High-level Political Forum
IATI	International Aid Transparency Initiative
IMF	International Monetary Fund
Ind.	indicator
MDGs	Millennium Development Goals
MOIs	means of implementation
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
OOF	Other Official Flows
OWG	Open Working Group
SDGs	Sustainable Development Goals
SG	Secretary-General
UN	United Nations
UNDP	United Nations Development Programme
USD	United States Dollar
VNR	Voluntary National Review
WTO	World Trade Organization

## Executive summary

What is the contribution of development cooperation to the 2030 Agenda, and how can accountability for that contribution be ensured? For the policy field of development cooperation, the 2030 Agenda for Sustainable Development means fundamental change that necessitates adjustments to established principles, in particular “mutual accountability”, by which two partners agree to be held responsible for the commitments they voluntarily made. The accountability framework for the 2030 Agenda evolves in parallel to the changes in the development cooperation policy field, and there are lessons to be learned. In order for the High-level Political Forum (HLPF) to emerge as the locus of “global accountability”, the entry points, channels and feedback loops for the inputs from various stakeholders require further specification. The danger that development cooperation stakeholders do not follow through with their commitments, and are not held accountable, makes exploring accountability crucial.

### *Accountability for what? Clarify the contribution of development cooperation to the 2030 Agenda*

Implementing the Sustainable Development Goals (SDGs) will require a move from “billions to trillions”. However, the operationalisation of the 2030 Agenda, with its 230 indicators, relies heavily on the traditional concept of Official Development Assistance (ODA). Given the scale of the transformation, ODA itself will not suffice, and strengthening the accountability of all contributions and stakeholders will be key. Maximising development cooperation would mean focusing on targeting support to countries that do not attract other resources (“leave no one behind”), making investment attractive in high-risk contexts (“seed funding”; “catalytic support”), and leveraging additional resources (“mobilisation”).

### *Make existing accountability institutions and processes more results-oriented*

There is ambiguity in the 2030 Agenda as to whether accountability should focus on the level of inputs (“means of implementation”) or on the level of results (SDGs). To focus all efforts on results, development partners need to demonstrate seriousness about SDG 17.2 (the “0.7 per cent target”).

### *Towards collective and interlinked accountability*

The operational value of mutual accountability has been limited so far, given power imbalances, unclear roles and objectives, lack of enforceability and overlapping accountability strands. In the 2030 context, a “collective accountability” will also have to cover the private sector and other actors. Collective accountability mechanisms cannot enforce, but only incentivise, action through peer-pressure, penalising inertia through reputational damage, and encouraging dialogue and reciprocal learning. Because global accountability mechanisms are weak on responsibility, answerability and enforceability, peer accountability should be strengthened at the level of the EU, G20 and others.

*Clarify development cooperation and other contributions for the 2030 Agenda*

Given the broad scope and universal applicability of the 2030 Agenda, a fundamental challenge is to achieve a prioritisation and clear attribution of responsibility to stakeholders. The ambiguity about the role of development cooperation for the implementation of the 2030 Agenda presents a particular challenge for accountability as it impedes the attribution of responsibilities. The aid/development effectiveness agenda established operational principles for “how” to do business that were prematurely abandoned. Recipient countries should advocate more vocally, salvaging the corpus of rules and good practices to maintain accountability of development partners’ contributions. Members of the Development Assistance Committee (DAC) group should explore options to revise purpose codes and markers in line with the 2030 Agenda, focusing in particular on synergies, and an “SDG budget classification” could make efforts comparable.

*Strengthen interlinkages between existing frameworks and the 2030 Agenda*

Synergies and complementarities between accountability mechanisms for development cooperation and those for the 2030 Agenda remain limited and could be more effectively exploited. Established accountability frameworks for development cooperation (GPEDC, DCF, DAC etc.) are currently missing stronger linkages to “global accountability” under the 2030 Agenda (“horizontal linkages”). There is also a lack of adequate linkages between the national, regional and global layers in both the development cooperation policy field and the 2030 Agenda (“vertical linkages”). The principle of “subsidiarity” might be useful in organising responsibilities between the three levels (global – regional – national). Development cooperation stakeholders should reach out and explore options to better align their roles and activities with the 2030 accountability framework, including by aligning mandates, roles and commitments, sequencing meeting calendars, coordinating inputs, and aligning the timing and content of monitoring surveys.

## 1 Introduction

What is the contribution of development cooperation under the 2030 Agenda, and how can stakeholders of development cooperation (DC) be held accountable for that contribution? The implementation of the 2030 Agenda calls for transformative change, requiring massive contributions from multiple stakeholders – the public and private sectors, civil society, foundations. Albeit not sufficient on its own, development cooperation features prominently in the Agenda's implementation.

Accountability has been described as “the buzzword of modern governance” (Bovens, Goodin, & Schillemans, 2014, p. 1). The mega-trend at the root of the growing interest in this concept has been the increasing complexity and supra-nationalisation of government, which challenges traditional accountability frameworks (Bovens, Goodin, & Schillemans, 2014, p. 16; Goetz & Jenkins, 2005, pp. 16ff.) Recent international agreements, such as the Paris Climate Agreement and the Addis Ababa Action Agenda (AAAA), have been criticised for the weak accountability frameworks meant to facilitate their implementation. Stakeholders' accountability – i.e. their “obligation or willingness to accept responsibility or to account for [their] actions” (Merriam-Webster, 2016) – will therefore be crucial if commitments made under the 2030 Agenda are to be delivered.

Implementation of the 2030 Agenda faces plenty of “multitudes”: a multi-sector goal framework (growth, environment etc.), in a multi-polar context (Southern providers, private sector etc.) on multi-levels (global, regional, national), with multi-stakeholder participation (governments, parliamentarians, civil society). The danger that stakeholders do not follow-through with their commitments, and are not held accountable for inaction, is therefore real and significant. The global accountability architecture around the UN's High-level Political Forum (HLPF) envisioned it as overseeing a “network of follow-up and review processes” in relevant policy fields – including in the development cooperation policy field, which has its established “mutual accountability” principle by which “two or multiple partners agree to be held responsible for the commitments they made to each other” (OECD, 2009, p. 1). Therefore, exploring accountability for development cooperation as a key contribution towards the 2030 Agenda is of crucial importance.

The objective of this paper is twofold. First, it will examine the contribution of development cooperation to implementing the 2030 Agenda from a conceptual perspective. Second, it contributes to the debate by examining how the concept of mutual accountability needs to be transformed in the context of the 2030 Agenda. It does so by mapping the existing accountability framework and how it links up to the 2030 Agenda. The analysis suggests that, faced with the “multitudes” of the 2030 Agenda outlined above, a broader notion of mutual accountability is needed.

The paper is structured as follows. After the introduction, Section 2 addresses the issue of “accountability for what” by exploring the particular role and contribution of DC in the context of the 2030 Agenda. Section 3 then introduces the concept of (mutual) accountability, identifying the need for adaptation in the context of the 2030 Agenda. Section 4 then presents the mapping of existing accountability mechanisms for DC and those evolving for the 2030 Agenda. The final section identifies ways to improve linkages and coherence between the two on the basis of a “collective” and “interlinked” understanding of accountability for the 2030 Agenda.



## 2 Development cooperation and the 2030 Agenda

This section will tackle the first part of the twofold question posed at the outset of this paper: what contribution is development cooperation expected to make towards the implementation of the 2030 Agenda? To explore the issue of how to (better) hold stakeholders to account for their actions, clarity is needed first and foremost about the initial expectations for that contribution (“accountability for what?”).

The 2030 Agenda is a comprehensive set of goals for human and planetary well-being. Implementing such an agenda calls for an intensive global engagement, massive contributions, and unprecedented levels of cooperation among national governments, civil society, trade unions, and the private sector at various levels – national, regional and global. Together, these stakeholders are called upon to form a revitalised “Global Partnership for Sustainable Development” (UN-GA, 2015, p. 10).

In a context of multiple actors with diffuse responsibilities, identifying the particular role and contribution of each is therefore crucial. Within the broader objective of analysing accountability in the 2030 context, this section serves to re-examine the particular role of DC in the context of the SDGs.

### *Development cooperation as “constructive ambiguity”?*

The notion of “development cooperation” is at the heart of this paper, thus warranting a brief exploration.<sup>1</sup> The starting point for that exploration is that there does not exist a universally recognised understanding, much less a definition, of what constitutes DC.<sup>2</sup> This is why it has been characterised as a “complex and often messy policy space” (OECD, 2015a, p. 76). For the purpose of this paper, it is understood as a principal policy – similar, for example, to agriculture, trade, or human rights. Other options include, inter alia, DC as a concept or as practice.

As a policy field, the roots of DC stretch back to the 1960s, when the OECD established its “Development Assistance Committee” (DAC). The DAC was set up to “consult on the methods for making national resources available for assisting countries and areas in the process of economic development, and for expanding and improving the flow of long-term funds and other development assistance to them”. (OECD, 1996, p. 10) It took the DAC 12 years to finalise a definition of “official development assistance (ODA)”,<sup>3</sup> which is a telling sign of the difficulties in reaching consensus on the matter (OECD, 2012, p. 29).

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1 An historical tracing of how the role of development cooperation has changed over time is beyond the scope of this paper; Ali and Zeb (2016) provide a good overview.

2 Even less consensus exists as to the meaning of “development”, a discussion of which is clearly beyond the realms of this paper.

3 Accordingly, ODA is defined as “flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are provided by official agencies, including state and local governments, or by their executive agencies; [...] administered with the promotion of the economic development and welfare of developing countries as its main objective; and [...] concessional in character and conveys a grant element of at least 25 per cent. (OECD 2012).

At a minimum, a policy field would have to be characterised by:

- A broad consensus of primary objectives, which could take the form of a positive definition, “what it is”, or negative definition, “what it is not”<sup>4</sup>
- A determination of who is involved, i.e. donors and developing countries, however they be defined
- An indication of the underlying “rationale” or “raison d’être” for the policy field
- Key characteristics as to how DC should be delivered (OECD, 2008).

While the emergence of the DAC and its ODA definition helped to solidify the emerging policy field, certain ambiguities have continued to characterise DC for which Laurence Chandy coined the phrase of it being “riddled with myths” (Chandy, 2011). Since the 1960s, the concept of DC has undergone significant change, and the contemporary notion of a more partnership-based approach is in contrast to earlier conceptualisations of “foreign aid”, which had a more paternalistic basis. While the “end of ODA” has been proclaimed (Severino & Ray, 2009), the core concept of public finance to developing countries seems to persevere, at least for the time being. However, there are indications that the impetus for change brought about by the creation of the 2030 Agenda will have a more fundamental impact, and within the policy field there is a widespread awareness that the 2030 Agenda puts seriously into question the future role and contribution of DC.

On one side of the continuum of options for DC’s future direction is a narrow focus on the objective of poverty reduction and on those countries with the highest levels of poverty. For example, Strawson (2015, p. 6) argues that while ODA is smaller in scale than many other resource flows (foreign direct investment, remittances etc.), it is the unique altruistic character of international public resources that requires they be primarily dedicated to that purpose. On the other side is the argument that development cooperation should cover much broader objectives, in line with the definition of people and planetary wellbeing contained in the 2030 Agenda (Alonso, 2012, p. 30ff.; Janus, Klingebiel, & Paulo, 2015, p. 156).

Judged against the stated minimum attributes of a well-defined policy field, it becomes clear that these conditions are not currently met in the case of DC, and it is doubtful whether they ever have been. The re-definition of DC as a policy field in the wake of the 2030 Agenda is therefore clearly “work-in-progress”. Research by Alexandra Rudolph at DIE (Rudolph, 2017) shows that development cooperation – understood as ODA, international or financial cooperation – has been given an explicit role in the implementation of around half of the SDGs.<sup>5</sup>

The re-definition of DC as a policy field is being debated within the context of formative institutions such as the Global Partnership for Effective Development Cooperation (GPEDC) and the Development Cooperation Forum (DCF) (Janus, Klingebiel, & Mahn, 2014). For example, at the GPEDC Steering Committee in July 2016, the European Commission tabled for discussion a definition of development cooperation that included international policies, international public finance (ODA, other international public

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4 The difficulty with this criterion is that the intention of an intervention may not always be clear, and there may be differences between proclaimed and actual agenda.

5 These are: SDG2a, 4c, 6a, 7a, 8a, 10b, 16a and 17 (1-5).

finance such as SSC and climate finance, international non-concessional public finance such as guarantees and export credits), international private finance (public–private partnerships, foreign direct investments etc.), other sources of international finance (civil society organisations, philanthropic foundations), and the interaction between international and domestic resources and policies. Accordingly, the border was drawn when it comes to domestic resources and policies themselves. (GPEDC, 2016b). And the Outcome Document of its Second High-level Meeting in Nairobi in December 2016 also includes a re-shaped definition of DC (see Box 1 below). Insofar as accountability mechanisms are concerned, the key point here is that “cooperation” relies on a more equal relationship than the provision and receipt of aid.

<b>Box 1: Re-definition of development cooperation policy field<sup>6</sup></b>	
<b>Development Cooperation Forum (DCF)</b> The 2016 Development Cooperation Forum brought a <b>multi-stakeholder embrace of the broad concept of development cooperation</b> reflected in the 2030 and Addis Agendas, encompassing <ul style="list-style-type: none"> <li>– <b>financial resources,</b></li> <li>– <b>capacity building,</b></li> <li>– <b>technology development and transfer,</b></li> <li>– <b>policy change and</b></li> <li>– <b>multi-stakeholder partnerships.</b></li> </ul>	<b>Global Partnership for Effective Development Co-operation (GPEDC)</b> Today, development co-operation encompasses a broad area of international action featuring several <b>financial and non-financial modalities</b> , including: <ul style="list-style-type: none"> <li>– <b>Financial transfers</b></li> <li>– <b>Capacity-building</b></li> <li>– <b>Technology development and transfer</b> on voluntary and mutually agreed terms</li> <li>– <b>Policy change</b> (for example, to ensure coherence of domestic policies and help to address global systemic issues)</li> <li>– <b>Multi-stakeholder partnerships.</b></li> </ul>
Source: DCF (2016a, p.2)	Source: GPEDC (2016c, p. 6)

Against the background of the ongoing re-definition of the DC policy field, one fundamental trade-off seems to be that the broader and more encompassing a definition, the more difficult it becomes to measure and operationalise it. This challenge is also quite apparent in the means of implementation under the 2030 Agenda.

To conclude, the understanding of DC among key actors in the policy field seems characterised by a high level of “constructive ambiguity” – that is, by a lack of clarity as to the principal purposes, principles, providers, recipients and key characteristics. If not welcomed, than at the very least this ambiguity seems tolerated by stakeholders, as it serves to mask some of the underlying differences and, put more positively, allows various stakeholders who otherwise have quite distinct objectives, characteristics and approaches to rally under a common umbrella. However, when turning to the role of DC in the implementation of the 2030 Agenda, the ambiguity of the definition of DC is an obvious shortcoming that, given the lack of fundamentals and prerequisites, impedes strong accountability processes and mechanisms.

6 This box has been updated from an earlier version to reflect the definition adopted in the outcome document of the 5th High-level Forum of the DCF”

## 2.1 Development cooperation and the means of implementation

The 2030 Agenda brings profound change to the policy field of development cooperation. As the title suggests, the Agenda is meant to be transformative for people and the planet. Fundamentally new is also the concept of universality, which, referring to the Agenda's unprecedented scope and significance, states that it is "accepted by all countries and is applicable to all" (UN-GA, 2015, p. 3). Accordingly, the SDGs are "universal goals and targets which involve the entire world, developed and developing countries alike" (UN-GA, 2015, p. 3). Finally, the agenda is meant to be integrative in balancing the three dimension of sustainable development (social, economic and environmental). Thus, the context for the implementation of the SDGs must be seen as fundamentally different when compared to the Millennium Development Goals (MDGs).

Critically, the 2030 Agenda relies on a broad conception of what it will take to implement the SDGs.<sup>7</sup> The so-called "means of implementation" (MOI)<sup>8</sup> go considerably beyond DC. They can be classified under four broad categories: i) resources, including DC; ii) capacity; iii) data and information, and iv) governance (see Table 1 for details).

Notwithstanding, SDG17 places a strong emphasis on DC with three respective targets (see Annex 1), the most instances among all dimensions covered. Accordingly, SDG17 has been described as the "anchor for development cooperation" (Bester, 2015, p. 11). It outlines a strengthening of the MOI and a revitalisation of the global partnership, while the other SDGs have individual MOIs attached to them.

As Table 1 suggests, the overall approach to MOIs found in the 2030 Agenda seems neither systematic nor to follow an apparent logic; rather, the list of MOIs seems to have developed in an iterative process. While the central MOIs are listed under SDG17, there are additional ones listed in the declaratory section on "Means of Implementation and the Global Partnership". Moreover, during the negotiation of the SDGs, the argument by developing countries that MOIs should be part of each individual goal in addition to SDG17 prevailed over the more restrictive approach favoured by developed countries of only one "MOI goal" (Elder, Bengtsson, & Akenji, 2016, p. 1). This is a marked departure from the previous MDGs, which featured a single MOI goal only (MDG8). When comparing MDG8 to SDG17, the latter has become more concrete in some regards – in particular when it comes to long-standing aid commitments such as the 0.7 per cent aid target – but also much broader in others; with only five categories and six targets under MDG7, but 19 targets and 25 related indicators under SDG17 alone.

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7 Indeed, there is only one direct mention of "Development Cooperation" (SDG1a).

8 For an historical tracing of the MOI from Agenda 21 to the 2030 Agenda, see Elder, Bengtsson and Akenji (2016).

<b>Table 1: Four types of means of implementation in the 2030 Agenda<sup>9</sup></b>			
<b>Source</b>	<b>MOI &amp; Global Partnership</b>	<b>SDGs 1 – 16</b>	<b>SDG 17</b>
<b>Resources</b>	Domestic resources (pp 66)	--	Finance (17.1 – 5)
	Technology Facilitation Mechanism (pp 70)		Technology (17.6 – 8)
<b>Capacity</b>	--	Research and Development (3b); Education Facilities (4a); Local Community Participation (6b)	Capacity Building (17.9)
<b>Data &amp; information</b>	--	Early Warning & Risk Management (3d)	Data, Monitoring & Accountability (17.18 – 19)
<b>Governance</b>	International strategies and programs of action (pp 63); debt sustainability (pp 69)	Market measures (2c)	Trade (17.10 – 12)
	Cohesive nationally owned sustainable development strategies (pp 63); International economic environment [...] monetary and financial systems; strengthened & enhanced global economic governance (pp 63)	Tobacco Control Framework (3a); Equal Rights to Resources and Property Ownership (5a); Full Implementation of Int. Law (14c); Higher Education Scholarships (4b); Global Strategy for Youth Employment (8b)	Policy & Institutional Coherence (17.13 – 15)
	Private sector; labor rights and environmental and health standards (pp 67)		Multi-stakeholder Partnerships (17.16 – 17)
Source: Author, based on UN-GA (2015) and Elder, Bengtsson, & Akenji (2016, p. 3)			

While some additional MOIs are included under SDGs1–16, they are not in line with SDG17 and vice versa. This disarray can be explained largely as a result of the difficult negotiation process in the Open Working Group (OWG) in which the SDGs were drafted in 2014. Because individual elements were heavily negotiated in an intergovernmental process, the MOIs mentioned in the Agenda are at various levels of abstraction and specificity.

Finance as an MOI has the closest resemblance to the notion of development cooperation outlined in the previous section. Indeed, this particular MOI was a key issue during the intergovernmental negotiations within the OWG.

Traditionally, the view of DC has been that of the OECD's concept of ODA, and the operationalisation of the 2030 Agenda seems to view DC in those terms. SDG indicators related to external finance predominantly use conventional concepts and definitions such as ODA and Other Official Flows (OOF). For example, of the 30 finance-related indicators (out of 230 total indicators), roughly one-third relate to foreign development assistance, one-third to domestic resources, with the remainder pertaining to private sector

<sup>9</sup> The focus of this table is an enumeration of all elements; repeat mentions were therefore excluded.

funds, South–South Cooperation, or pending further clarification (see Annex 1 for details on finance-related SDG indicators).

The link between the SDGs and the Addis Ababa Action Agenda (AAAA) is somewhat counterintuitive. While the two are often used in public debates as stand-ins for “goals” and “means” respectively, the 2030 Agenda did not incorporate the AAAA; instead, it “supports, complements and helps to contextualise the 2030 Agenda’s MOI targets” (UN-GA, 2015, p. 28).

To summarise, this analysis suggests three things:

- The conception of DC in the 2030 Agenda is characterised by “constructive ambiguity”.
- The means of implementation for the 2030 Agenda encompass resources, capacity, data and information, as well as governance. Counter to common perception, the majority of SDGs require efforts that fall under the category of governance.
- However, with regard to the finance-related means of implementation, the concrete operationalisation strongly relies on traditional instruments, in particular the OECD’s Official Development Assistance.

### *Funding the SDGs*

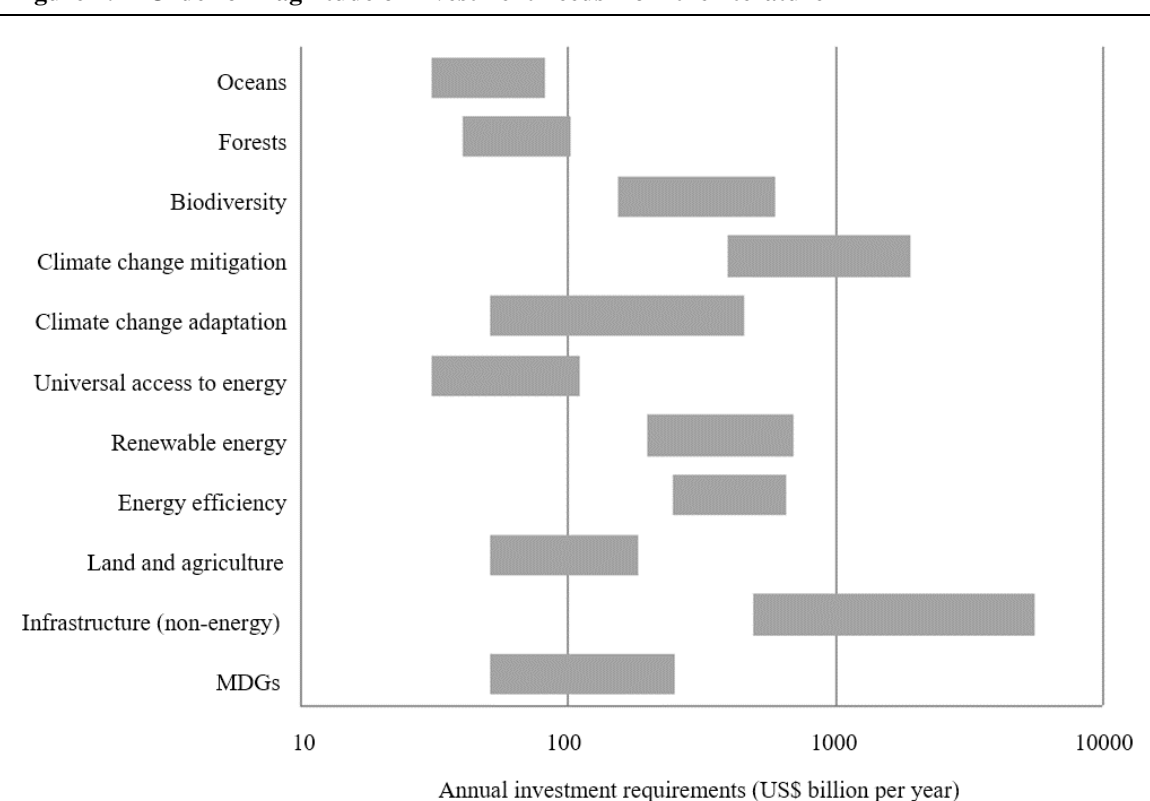
Given the universal coverage and breadth of coverage of the 2030 Agenda, any estimations of the financing required to implement the SDGs are inherently challenging due to the host of assumptions and, as a result, are “necessarily imprecise” (UN-GA, 2014). During the negotiation stage of the 2030 Agenda, an international committee of experts, with support from across the United Nations systems, provided a first assessment of the financing requirements (UN-FFD3, 2015), later expanded upon by Schmidt-Traub and Sachs (2015). However, while it is not likely that detailed figures will ever be produced with any precision, there are some indications as to the order of magnitude of SDG financing requirements (see Figure 1).

What is clear is that the move from the MDGs to the SDGs will be one from “billions to trillions” (OECD, 2016a, p. 5; World Bank, 2015). For example, Chandy and Gertz (2011) suggested that a rough estimate of the cost of raising the income of people in extreme poverty to USD 1.25/day standard would be around USD 66 billion per year (UN-GA, 2014). More recently, Schmidt-Traub and Sachs (2015, p. 123) present an overview of existing assessments for a number of SDG sectors and concludes, that for a mere subset of SDG sectors<sup>10</sup> and countries<sup>11</sup>, the financing requirements to meet the SDGs might be around USD 1.4 trillion annually.

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10 These are: Health, education, agriculture and food security, access to modern energy, basic water supply & adequate infrastructure, telecommunications infrastructure, transport infrastructure, ecosystems including biodiversity, data for the SDGs and emergency response and humanitarian work.

11 Low-income and lower middle-income countries

**Figure 1: Order of magnitude of investment needs from the literature**

Source: UN System Task Team (2014, p. 11), x-axis in logarithmic scale

To summarise, estimates for the financing required to implement the 2030 Agenda must be viewed with much caution, but even the most conservative estimates suggest that the annual financing requirements are in the order of magnitude of a few to several trillions of US dollars per year.

These figures need to be contrasted with traditional ODA flows, which stand at around USD 140 billion annually (Tableau, 2016). According to the 2030 Agenda, supplemental to official (government) sources, the gap would have to be covered with contributions from other public and private sources, foundations and other actors.

## 2.2 Transformational development cooperation

What is the role for DC within the 2030 Agenda? While DC has been called one of the key policy areas to implement the 2030 Agenda, looking at the scale of the transformative project that is the 2030 Agenda, it is obvious that it will not suffice. In order to mobilise the massive resources needed for achieving the SDGs, the attributes of DC, in terms of allocation patterns and objectives, but also modes of operation and modalities, are likely to be in need of a fundamental makeover to align with the new mission and expanded requirements. The 2014 Development Cooperation Report by the OECD outlines five principal passageways in which ODA can make a valuable contribution to support the 2030 Agenda, which can be summarised under three broad roles (OECD, 2014, p. 25):

- *Targeting*: Supporting countries with DC that face challenges attracting other resources (“leave no one behind”);
- *Seeding*: Making investment attractive in high-risk contexts, including through the provision of “seed funding” and other “catalytic support”;
- *Mobilising*: Leveraging additional resources through DC, including through the provision of support to increase domestic resource mobilisation, as well as promoting policy reform.

Under the *Targeting* role of DC, the main objective is to provide public resources to countries that are falling behind on various measures of development – thus the slogan “leave no one behind”.<sup>12</sup> According to the World Bank, “There is no substitute for concessional resources, especially for the poorest, most fragile or conflict-torn countries” (World Bank, 2015). As such, the underlying concept for this role might be rather traditional, but research by the Overseas Development Institute shows that there might be large benefits resulting from swift action in this regard (Stuart et al., 2016, pp. 9ff.).

With regard to *Seeding*, the role of DC would make investments from the private sector more attractive in particularly challenging country contexts. In essence, DC would function similarly to “start-up” funding aimed at catalysing the transformation to sustainable development, whether financial or non-financial in nature (OECD, 2016a, p. 88). Such “smart ODA” leverages the multi-faceted nature of DC (i.e. financial assistance, capacity-building, policy-advice, technology and skills-transfer, partnerships) and is said to have multiplier effects once other financial resources are crowded-in (OECD, 2014). Another pathway to positive change is said to work via synergetic effects by result from bringing together different policy fields.

Finally, concerning the *Mobilising* role of DC, in order to realise the SDGs it has been suggested that existing DC resources would need to help attract, mobilise and channel additional trillions of dollars in investments in order to meet the overall financing needs (Schmidt-Traub & Sachs, 2015, p. 12; Rudolph, 2017). Such mobilisation efforts would aim to stimulate the allocation of additional resources, including investment guarantees, joint public–private (“syndicated”) loans), public–private joint ventures and so forth. Providers of DC generally seem to agree that mobilising private and other resources for the 2030 Agenda needs to be “at the core of a modernised, reinvented role for ODA (OECD, 2016a, p. 10). One of the most important passageways for the mobilisation function of DC is blended finance (Development Initiatives, 2016). In addition, such a mobilisation role would also extend to countries’ domestic efforts, as well as efforts to promote investment-friendly reforms within countries.<sup>13</sup>

However, the proposed reframing of DC in the context of the 2030 Agenda has also been met with significant opposition and criticism. One major concern advocated by civil society and others is that public funding to private sector would be largely unregulated and would relapse behind accepted principles of development effectiveness (Concord Europe,

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12 In the 2030 Agenda, the term is defined both in terms of individual populations (i.e. within countries), as well as at the level of countries as a whole (i.e. among countries) (UN-GA, 2015, para. 4)

13 Klingebiel, Mahn and Negre (Eds.) (2016) discuss the mobilisation of additional actors from a “fragmentation” perspective.



2016, p. 19ff.). Their request is that it be guided by the same development effectiveness principles, in particular ownership and alignment with government priorities. For example, a recent assessment of efforts to leverage additional finance for development on the basis of aid funding comes to the conclusion that weathered principles, including ownership, development results and accountability, are frequently disregarded under “new” approaches that seek to increase other funds (Trade Union Development Cooperation Network, 2016, p. 4).

### 2.3 Means of implementation and of achieving the SDGs

What is it that DC is to contribute to, in the context of the 2030 Agenda? The section so far has analysed the role and contribution of DC with a focus on the input requirements. However, this perspective might be too limited in that the ultimate goal for the contribution of DC and all other MOI is the realisation and achievement of the SDGs by the year 2030.

In essence, the argument here is that while the SDGs and the 2030 Agenda are conceptually and ideationally ground-breaking in their claim to universality and their level of ambition, it can be argued that they are also operationally very much grounded in a traditional perspective of development cooperation. For instance, the idea of “means of implementation” is focused conceptually mostly on the “process” instead of the “outcome” or achievement of development work. Indeed, the two cornerstones of the concept are the input requirements (the “means”) as well as the process of programming them (the “implementation”). The critical role of both policies and finance, which “cannot be treated independently” of each other, is also the headline message of the European Report on Development (2015, p. 36). One danger is to “oversell” the importance of ODA vis-à-vis the importance of development-favourable policy changes, both in partner and recipient countries.

While the majority of the SDGs are designed to measure achievement of goals, the means of implementation indicators in SDG17, as well as in the other SDGs, are meant to measure accountability – that is, the extent to which stakeholders are providing certain inputs. From that perspective, the SDGs can be characterised as a hybrid framework that aims to focus efforts both on results *as well as* on the means of implementation. This observation is in line with that of Elder et al. (2016, pp. 8ff.), who find that there is frequent confusion between means and goals in the context of the SDGs. While the rhetoric about the SDGs portrays them to be largely about achieving development aspirations, it can therefore be said that many of the individual SDGs are characterised more appropriately as intermediate means themselves, which contribute to the achievement of the higher goals of human or planetary wellbeing (Elder et al., 2016, p. 2).

From an accountability perspective, the distinction of “means” and “goals” can be said to reflect the “attribution vs. contribution” dilemma, which, at the micro-level, describes the difficulty of attributing outcomes to an intervention as significantly more difficult than showing a contributing effect. Moreover, the fluid intersection between the concepts of means and goals within the 2030 Agenda has potential negative implications from an accountability perspective as it blurs the benchmark against which to hold stakeholders to account. In a traditionally imbalanced power relationship, as is the case for the aid

relationship, achieving results is primarily associated with partner countries, whereas the provision of inputs is traditionally associated with contributor governments.

The blurring of means and goals has at times been seen as a turning away by donors from their commitments, in particular the 0.7 per cent target of GNI for aid. A similar argument holds for fears that a broader accountability framework may diffuse responsibility for those decade-old commitments. For example, the OECD's approach, under the "Results-based decision-making in DC" work stream, is to focus on the achievement of SDG results by recipient countries (OECD, 2016b). However, such an approach de-emphasises provider inputs, and their role and contribution in achieving results, and can therefore be seen to perpetuate decade-old imbalances of power in the relationship between providers and recipients. In the 2030 context, both the achievement of results and the provision of inputs will have to be seen as a joint responsibility and, accordingly, accountability will have to be rendered on both sides of the equation.

### **3 Mutual accountability: transformation of a key concept**

This section explores the concept of mutual accountability and how it needs to be transformed in the context of the 2030 Agenda. Given the important contribution and evolving role of DC for the implementation of the 2030 Agenda, traditional accountability tools for DC no longer seem appropriate both in terms of the size of the challenge and the required roles and modalities. Established (if not universally accepted) principles that have guided the field for decades will need to be adjusted. One particularly pertinent principle is "mutual accountability". Originally meant to describe the relationship between developing and donor countries, in its current form it has now become virtually obsolete. Going forward, the principle of mutual accountability must be made fit for purpose so as not to become mere political rhetoric without practical meaning.

#### **3.1 Conceptual perspectives on (mutual) accountability**

Various competing and overlapping typologies and conceptualisations of accountability exist. Bovens et al. (2014, pp. 4ff.) summarise the minimal conceptual consensus as resting on a relational and communicative core, that is, it the relationship between two or more parties bound together by one side's obligation to provide an account to another party with a legitimate stake. In general usage, accountability refers to a principal and an agent, whereby the principal is in a situation of power to hold the agent to account. For the purpose of this paper, accountability can therefore be understood as a mechanism whereby

an agent has an obligation to provide an account of his behaviour or action (i.e. about a particular domain) to an external party (i.e. the principal) in a certain way (i.e. the mechanism) due to an obligation to do so (i.e. basis).

Mutual accountability, as a sub-category of the broader principle, has become increasingly popular in recent decades.<sup>14</sup> The main driver behind the recent popularity has been the

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14 Its occurrence in English-language literature has been steadily increasing since the early 1970s according to the occurrence of "mutual accountability" on Google books statistics.

“aid effectiveness” agenda aimed at strengthening country ownership, donor harmonisation and alignment (de Renzio, 2006, p. 3). According to a basic definition by the OECD, mutual accountability is a “process by which two (or multiple) partners agree to be held responsible for the commitments that they have voluntarily made to each other” (OECD, 2009, p. 1).

Drawing on a model by Lindberg (2009, p. 8; compare also Bovens et al., 2014, p. 8; Ocampo & Gómez-Arteaga, 2014, p. 2, or OECD, 2015a, p. 76), we can identify five fundamentals that need to be clear in order for mutual accountability to function. These are:

- Area subject to accountability (*Domain* – see Section 2);
- Clear definition of who is to be held accountable (*Agent*);
- Principal to whom to give account (*Principal*);
- The basis or right to accountability (*Basis*);
- The mechanism(s) through which it functions (*Mechanisms*).

*Principal–Agent relations:* Clarity about who is to be held accountable by whom is a clear prerequisite for functional mutual accountability. In the complex reality within the DC policy field, agents regularly have several principals, domestic and abroad. Under the traditional aid model, the recipient country was the agent being held accountable by the donor. Symptomatic of this was a strongly imbalanced power relationship that put donors at the helm of the relationship, with aid volumes and modalities being determined by the donor’s assessment of the recipient’s performance. Moreover, “feedback loops” from beneficiaries, in particular in aid-dependent countries, to decision-making in donor countries were non-existent, and feedback loops in partner countries tended to be oriented more “vertically” towards partner countries than “horizontally” to domestic constituencies and parliaments.<sup>15</sup> Severino and Ray (2009, p. 25) suggested the term “diverging accountabilities syndrome” for this state of affairs.

However, within the aid-effectiveness paradigm that rests on country ownership, the donor and recipient country have bound themselves together in a newly conceived relationship of mutual accountability, whereby both are simultaneously accountable for achieving results, and assess each other’s performance and the achievement of results jointly (OECD, 2015b, p. 69). Accordingly, in the complex realm of principal–agent relations in the field of DC, mutual accountability is considered part of the vertical accountability framework.

*Basis:* A second necessary element for mutual accountability is a shared basis for the “answerability” of the agent to the principal, and vice versa. Bovens et al. (2014, p. 5) suggest that accountability can principally be rendered on the basis of either ownership or affected rights and interests. A common basis is needed to ensure compliance with commitments, or acceptance of sanctions in the case of lack of progress. Such a basis could be enshrined, for example, in a jointly agreed aid policy, joint framework for performance monitoring and assessment, or similar. According to an OECD-

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<sup>15</sup> Compare also Owen Barder “What can development policy learn from evolution?”, blog post [www.owen.org/blog/4018](http://www.owen.org/blog/4018) (last accessed 20 February 2017).

commissioned study, there are three core elements that contribute to functioning mutual accountability: a) generating a shared agenda, including a shared understanding of how and for what DC should be used; b) monitoring and reviewing mutual commitments; and c) providing space for dialogue and negotiation (OECD, 2009, p. 2).

*Mechanisms:* Finally, the last necessary element relates to the process of enforcing the rendering of accountability, which relies on commitments or common goals as the starting point for setting the benchmarks against which actors will be held to account. Such clear expectations, in turn, build trust and continuity, incentivise compliance and stimulate action that ultimately leads to the achievement of goals. Moreover, the recurring follow-up process of monitoring, review and evaluation is a cornerstone of learning in the policy field (OECD, 2015b, p. 71).

In essence, there is a continuum of mechanisms, including “soft” ones to incentivise compliance, and “hard” ones to sanction failure. These include reputation-based mechanisms that rely in particular on peer-pressure; arbitration mechanisms, applicable, for example, in the World Trade Organization; market-based mechanisms, including competition whereby “bad” donors lose market shares (de Renzio, 2006, p. 6); and, finally, regulation and enforcement-based mechanisms. While there is little room for such punitive regimes in the field of DC, contrary to common perceptions, soft sanctioning mechanisms, including peer reviews, have been found to be rather effective and also more appropriate for the co-operative and voluntary nature of development cooperation (Elgin-Cossart & Chandran, 2016, p. 5; OECD, 2015b, pp. 70-76).

The majority of these mechanisms are not without preconditions, however. In particular, there needs to be information and transparency about actions, as well as answerability and enforcement (Hechler & Tostensen, 2012, p. 2). A 2003 OECD publication describes this as the necessity to create an “effective donor–partner relationship” (OECD, 2003, p. 5), which should rely on transparent information on objectives and operations, multi-year programming, common performance indicators, and a common framework for aid co-operation, full information on aid flows, and partner-government leadership in aid coordination.

Finally, mutual accountability also has a temporal dimension in that such processes can take place either during the process of aid operations or at the level of outputs and final achievements (i.e. ex-post – compare also discussion in Section 2.5). Scharpf (1999) argued that network governance will lead to decisions that enjoy strong “output legitimacy”, as their content might be more appropriate, or better accepted, by target stakeholders. On the other hand, they might also be less accepted by stakeholders who did not participate in the process (i.e. “input/process accountability”). Patil, Vieider and Tetlock (2014, p. 69) argue that there is a fundamental distinction in accountability frameworks between those who hold others accountable by focusing on their efforts to achieve outcomes and those who focus on their effectiveness in actually delivering outcomes (with little regard to the process of arriving at those outcomes). The 2030 Agenda and the role foreseen for DC in its implementation is a hybrid framework in that regard, relying on both input (“means of implementation”) and outcome (“SDGs”) accountability.

### 3.2 Mutual accountability and the aid effectiveness agenda

When taking a long-range view of the policy field of aid and development cooperation, the concept of mutual accountability is relatively recent – dating from the early 2000s. The disruptive changes brought about by the end of the Cold War, which led to a global realignment of objectives, instruments and processes of development cooperation, also opened the door for a new egalitarian basis for the relationship of donor and recipient countries. This undercurrent culminated in the Monterrey Consensus (UN-DESA, 2003), which was underpinned by the ideas of mutual responsibility and accountability as part of a new partnership to implement the Millennium Development Goals. Interestingly, while the term “mutual accountability” was first mentioned in the Rome Declaration (2003), the origins have become conceptually linked to the Monterrey Consensus of 2002 (OECD, 2003, p. 10; UN-GA, 2005, p. 22; Bester, 2015, p. 8).

Conceptually, the aim of mutual accountability is a rebalancing of the relationship between donors and recipients. The reasons behind this rebalancing were, first, a normative ambition to change the latent structural imbalance between donors and recipients that had traditionally characterised the policy field. A second reason, which for development partners trumped the normative ambition, was the objective to make the delivery of DC more effective (Hechler & Tostensen, 2012, p. 4). As part of the aid-effectiveness agenda discussions, it became increasingly clear that this required a relationship based on mutual respect and a joint commitment to achieving results (Steer, Wathne, & Driscoll, 2009, p. 48).

The aid-effectiveness paradigm was essentially a very “technocratic agenda” (Glennie, 2011), the conceptual basis of which was developed in the Working Party on Aid Effectiveness, abandoned in 2012 as a result of the Busan High-level Forum (2011). The Paris Declaration defined “mutual accountability” as one of its five main principles, whereby both donors and partner countries were said to be accountable for development results together (OECD, 2005, p. 47ff). The Declaration further specified three important criteria for that relationship, namely, participation, transparency and information, and a joint assessment of progress against agreed commitments (OECD, 2005, para. 48-50). The respective indicator in the monitoring framework of the Paris Declaration was, however, limited to measuring the number of partner countries that undertake mutual assessments of progress. The monitoring survey therefore stipulated a much narrower focus of mutual accountability than perhaps originally intended (Wood, Kabell, Sagasti, & Muwanga, 2008, pp. 24ff.).

In the aftermath of the Paris Declaration, progress on the mutual accountability principle was subject to intense monitoring. Apart from the monitoring surveys,<sup>16</sup> the UN Development Cooperation Forum (DCF), since 2009, has also conducted biennial mutual accountability surveys<sup>17</sup> to measure progress in national mutual accountability and effective DC. Some countries, such as Rwanda, have also conducted their own mutual accountability assessments.<sup>18</sup> The 2015 DCF survey on mutual accountability identified

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16 Monitoring Surveys were conducted in 2006, 2008 and 2011, respectively.

17 The surveys have been conducted in 2009, 2011, 2013 and 2015, respectively.

18 Called the “Donor Performance Assessment Framework” (DPAF), accessible on the website [www.devpartners.gov.rw](http://www.devpartners.gov.rw) (last accessed 20 February 2017).

key issues deemed important by survey participants, namely: “strong multi-stakeholders partnerships; a focus on accountability at local, national regional and global levels; data information systems and monitoring frameworks; strengthened country results-frameworks; and national capacities for monitoring and follow-up” (DCF, 2016b, p. 4).

### 3.3 Mutual accountability in the 2030 context

A fully developed accountability framework for implementation is absent from the 2030 Agenda; instead, the term is rather like a cross-cutting theme (compare Janus & Keijzer 2014). It is specifically mentioned as an instrumental and secondary concept in relation to the role of national, government accountability to citizens, as well as in SDG16 (UN-GA, 2015, para. 45). Most importantly, the 2030 Agenda contains a full section on “follow-up and review”, which is UN terminology for accountability (UN-GA, 2015, para. 47). According to Bissio (2015), “the A word” [referring to ‘accountability’] has been dropped from all drafts during the negotiations of the agenda as it proved to be too contentious with several states arguing it would infringe on their sovereignty. As a result, the term was replaced by a vaguer “review mechanism” which became the “agreed language” in UN terminology (Bissio, 2015, p. 2). This is in line with the HLPF mandate, which specifies that it “follow-up and review progress in the implementation of the sustainable development commitments”. The language in the 2030 Agenda can therefore be seen as a continuation of that terminology.

The UN process has established several principles for how to achieve accountability for the implementation of the 2030 Agenda. In particular, the agreement called for “regular reviews” on the “follow-up and implementation” of the commitments and objectives, which shall be “voluntary” (and include developing and developed countries as well as relevant UN entities), “state-led”, but shall also “provide a platform for partnerships”, including for major groups (i.e. civil society, private sector and others), shall “take into account the work of the DCF” and shall “follow-up and review progress in the implementation of all the outcomes of the major UN conference and summits in the economic, social and environmental fields (UN-GA, 2013, p. 8). Accordingly, the political climate during the negotiations of the 2030 Agenda was such that there was no room for hard enforcement mechanisms.

## 4 Mapping and analysis of accountability for development cooperation and the 2030 Agenda

Accountability is essential to assess progress and achieve results. This should happen at the national, regional and global levels. All actors [...] should be accountable for honouring their commitments. We need an inclusive, robust yet flexible accountability framework. Ban Ki-moon, 16 May 2014 (UN-SG, 2014)

This section takes stock of the existing accountability mechanisms for development cooperation with a view to identifying gaps, challenges and opportunities in relation to the evolving accountability mechanisms for the 2030 Agenda. In 2015, the OECD concluded that “no other public policy sphere is subject to such a range of accountability efforts” than development cooperation (OECD, 2015a, p. 76). Literature suggests that accountability is most effective when it is exercised at the appropriate level. In the context of DC and the 2030 Agenda, there are the national, regional, and global levels, which will be analysed in turn below (UN-GA, 2015, para. 73).

### 4.1 National level

Domestic accountability of governments to their parliaments and citizens is the central mechanism at the national level, alongside mechanisms aimed at strengthening mutual accountability with development partners (see Figure 2).

The Development Cooperation Forum (DCF) of the United Nations regularly conducts a survey on mutual accountability,<sup>19</sup> which provides a comprehensive picture of respective mechanisms. Accordingly, the main tools and mechanisms are:

- Development cooperation and national development policies
- National and sectoral assessment and coordination forums for governments to meet with external donors to jointly review progress
- Development partner forums, where the executive meets with the group of external donors to review progress
- Development cooperation information systems
- Joint monitoring and country results frameworks of governments and external donors.

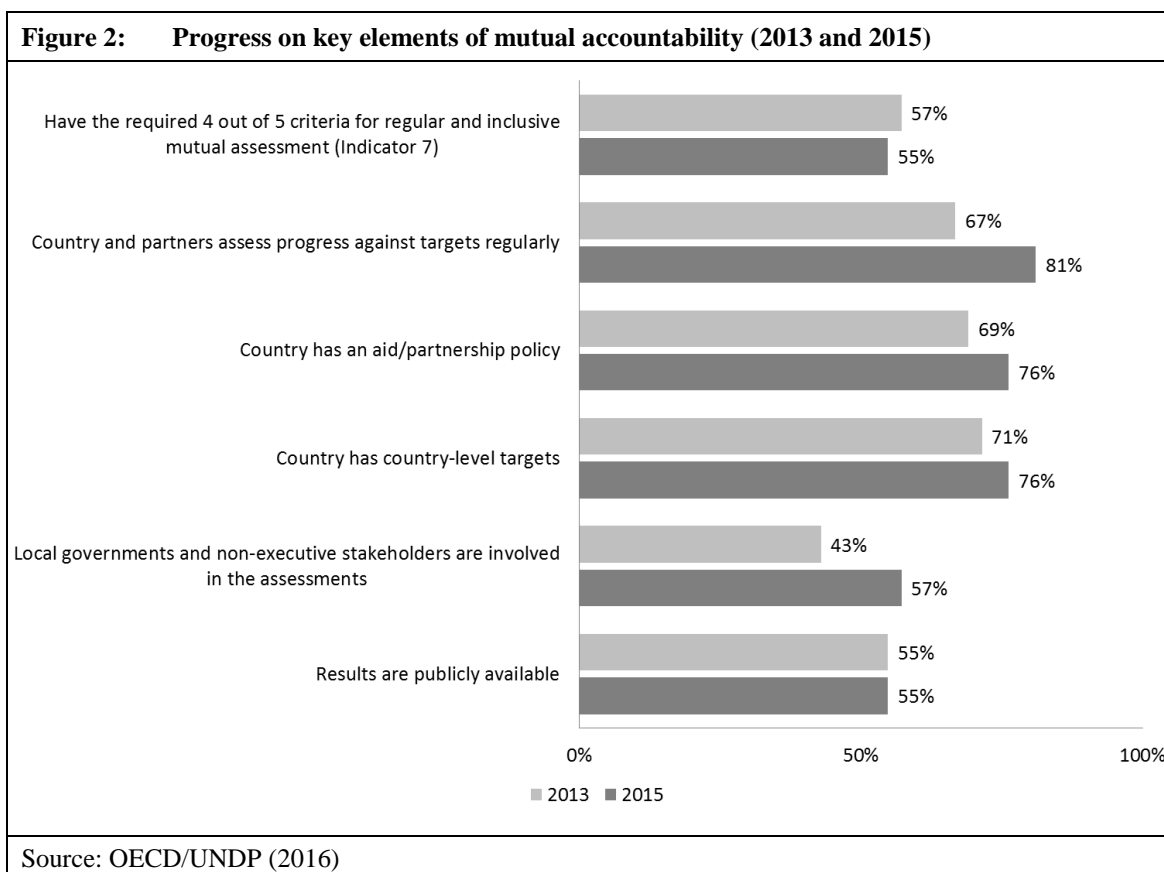
The evidence suggests that, encouragingly, more than 80 per cent of countries are undertaking mutual reviews to track progress on commitments to and targets for development effectiveness.<sup>20</sup> Nonetheless, a majority of countries still find it challenging to meet the full set of requirements associated with inclusiveness and transparency. Eighty per cent of countries have an aid or partnership policy, and several more are in the process of drafting one. Yet, as evidence from past monitoring rounds suggests, involving other

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19 Previous iterations were conducted in 2009, 2011, 2013/14 and 2015.

20 A closer look at the sub-sample (42 countries) that participated in both the 2013/14 and the 2015 monitoring rounds reveals that while the overall share of countries with the necessary four out of five criteria has slightly decreased, there has been absolute progress on each criterion.

stakeholders in these processes and making the results of these assessments publicly available continue to present challenges. Although practices and arrangements to engage broader national and non-state stakeholders differ widely, this area remains a challenge, even in well-developed accountability frameworks. Many countries have structured opportunities for civil society, the private sector and others to engage in the design and implementation of mutual assessment reviews. Yet, even in countries with sophisticated mutual accountability frameworks, the engagement of broader national stakeholders remains limited. Figure 2 contains an overview of progress achieved on those dimensions between 2013/14 and 2015.



The evidence further suggests that mutual accountability mechanisms are relying on traditional development assistance concepts such as ODA, whereas partnerships for the 2030 Agenda increasingly encompass whole-of-government approaches and a much broader group of development partners, including the private sector, foundations and civil society. Indeed, in practice, participation in mutual accountability remains largely limited to recipient governments and traditional OECD-DAC donors (Bester, 2014, p. vi). The role of civil society in this regard is complex, and not necessarily well defined under existing mutual accountability frameworks. For example, their role might be operational (as an implementing agent for recipient governments, donor governments, or others), or rather as a “watchdog” in following developments and advocating for other interests (compare Bester 2014, p. vi).

Among the various mutual accountability instruments, “country-results frameworks” that exist in most developing countries have been identified as “the only reliable vehicle to produce comprehensive [...] information linking development cooperation on inputs with



results” and thus are an “essential learning tool to track progress and support SDG implementation” (DCF, 2015, p. 2). Ahmed and Müller (2014, p. 1) indicate that there is no shared understanding as to what constitutes a country results framework, however, and many donors continue to use their parallel monitoring frameworks.

A challenge for mutual accountability at the national level is that the reach of the development cooperation dialogue forums continues to shrink. Indeed, there is some indication that “general” arrangements for mutual accountability of development cooperation have recently been pushed to the background by more popular thematic arrangements. Some examples are the accountability frameworks for the water, sanitation and hygiene, and the health sectors (IHP, 2012). Indeed, Ahmed and Müller (2014, p. 3) suggest that “the most frequent mutual accountability agreements are made at the sector, programme and project levels”. Interestingly, there also seems to be a link with regard to the particular modality in use, whereby “In general, mutual accountability practices seem more elaborate when basket funding or (sector) budget support is the aid modality” (Ahmed & Müller, 2014, p. 3).

When it comes to the 2030 Agenda, accountability at the national level benefits from a broad consensus during the negotiation of the Agenda that this level be the cornerstone of a multi-level accountability framework. As signatories of the 2030 Agenda, national governments are in the driver’s seat for implementation, and they are also the locus for strong accountability based on domestic mechanisms between the executive, legislative, judicative and broader society, which can ensure favourable accountability conditions.

With many accountability elements for the 2030 Agenda in the process of being established, many countries in the OECD and EU have already established so-called “national voluntary review” (NVR) mechanisms,<sup>21</sup> which include multi-stakeholder consultations with civil society, trade unions, employers’ associations and other stakeholders. Results of NVRs in 22 countries were presented at the HLPF meeting in July 2016 at the global level (UN-DESA, 2016). According to Espey, Wałęcik and Kühner (2015, p. 12), common to all national accountability mechanisms should be three essential functions: coordination, multi-stakeholder engagement and timely evidence-based reviews.

Notwithstanding such positive steps, some scholars have pointed out that in some countries, parliaments and civil society organisations do not have sufficient policy space to hold governments accountable, and therefore national accountability, albeit the cornerstone for the implementation of the 2030 Agenda, cannot solely rely on that level and must be complemented with global mechanisms (Beisheim, 2015, p. 13). Furthermore, depending on national priorities, the respective domestic accountability mechanisms will vary considerably, and it is also envisioned that all SDG targets will be adapted to national circumstances, which further adds to the complexity and the attribution challenge.

Whereas the national level is the focus for accountability for the 2030 Agenda, this is not the situation in the case of development cooperation accountability, which is anchored mostly at the regional and global levels. This misalignment can lead to conflicting priorities. Moreover, the linkages between the national and the regional/global levels are relatively

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21 For an overview of established practices, see Espey, Wałęcik and Kühner (2015), Niestroy (2016) or O’Connor et al. (2016).

weak. While some national development cooperation policies have begun reflecting aspects of the 2030 Agenda, the missing direct link between the 2030 Agenda / SDGs and the country results frameworks of partner countries, or the results frameworks of providers, remains a major gap in the national accountability frameworks (OECD, 2016b, p. 3). While the 2030 Agenda stipulates a move beyond the “mutual” (i.e. donor to recipient) relationship, the DCF mutual accountability surveys evidence suggests that most instruments continue to be rooted in the Paris Declaration and the aid-effectiveness agenda (DCF, 2016b).

## 4.2 Regional level

Countries in the same region often face similar challenges, based on comparable geographies, macroeconomic structures, cultures and other shared characteristics,<sup>22</sup> and are thus likely to benefit the most from both inter-regional cooperation and mutual learning (compare, for example, Janus et al., 2015, p. 14; HLP, 2013, p. 22; Ocampo & Gómez-Arteaga, 2016, p. 1). Accountability mechanisms for both development cooperation and the 2030 Agenda at the regional level are equally based on this logic.

With respect to the development cooperation policy field, in contrast to the national level, the regional level (and to some extent the global level) is a platform for learning through the exchanges of good practices and feedback mechanisms on areas to improve. Key, and well-established, instruments in this regard are peer-reviews – “two-way mirrors” in the terminology of one study (OECD, 2015a, p. 79). One of the longest-standing and well-functioning examples in this regard is the OECD-DAC peer review (Ashoff, 2013). While not directly related to development cooperation, the African Peer-Review Mechanism (APRM) is another example. Finally, routine reports on regional support and achievements from both public and private and civil society sources, such as the EU’s annual “Accountability Report on Financing for Development”, or Concord Europe’s annual “Aid Watch Report” are further useful accountability tools that employ both learning and peer-pressure “naming and shaming” mechanisms (DG DEVCO, 2016). The EU even has a programme for peer-reviews of national sustainable development policies, though this is rarely used (Espey et al., 2015, p. 18).

The utility of peer-reviews as an accountability tool has long been recognised, and the aid effectiveness agenda placed significant value on such instruments as well (compare, for example, Rome Declaration 2003). Perhaps surprisingly, there is little conceptual clarity concerning the role of UN Regional Economic Commissions in this regard so far.

In contrast to the development cooperation policy field, the accountability for the 2030 Agenda to date makes little utilisation of the regional level, relying much more heavily on the national and global levels. Literature suggests that this is both a gap and an opportunity for strengthening. For example, it has been suggested that “all forms of network governance generate a favourable climate for “peer accountability” and that regional accountability mechanisms can act as “force multipliers” (Benner, Reinicke, & Witte, 2004; Elgin-Cossart

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22 Similarly, there are other country groupings, such as the OECD, that have come together on the basis of some shared characteristics, and which are subsumed under the “regional level” category.

& Chandran, 2016). In particular, the role of the UN Regional Economic Commissions is seen as an important force for learning and peer reviews for the implementation of the 2030 Agenda (Espey et al., 2015; United Nations Regional Commissions, 2014).

However, to an extent, the further accountability moves from the national level, the more trade-offs there are in terms of democratic accountability and citizen responsiveness. For example, Papadopoulos (2007, p. 482) argues that there is nearly always some “loss of accountability at home”. In fact, this trade-off has been characterised as one of the fundamental problems of two- or multi-level accountability (Conzelmann & Smith, 2008). Overall then, regional accountability mechanisms can be seen as complementary to national and global ones, with their particular role and focus being to encourage mutual learning and the exchange of best practices.

### 4.3 Global level

Global level accountability mechanisms in many ways are distinct from national and regional ones. The major mechanisms for the policy field of development cooperation are the Development Cooperation Forum (DCF), its Global Accountability Surveys, Symposia and biennial High-level Meetings, as well as the Global Partnership for Effective Development Cooperation (GPEDC). In addition, the Development Assistance Committee (DAC) of the OECD has a partial global role as a clearinghouse for data on development cooperation flows, according to its mandate “to promote development co-operation and other policies so as to contribute to sustainable development, including pro-poor economic growth, poverty reduction and improvement of living standards in developing countries, and to a future in which no country will depend on aid.”<sup>23</sup>

Neither the GPEDC nor the DCF have designated institutions at the national level. The GPEDC relies instead on the so-called Global Partnership Initiatives (GPIs), including one on “Results and Mutual Accountability”, which have very diverse memberships and act at various levels, including at the national level. Moreover, GPEDC has in the recent past discussed setting up “National GPEDCs”, which mirror the composition and broadened participation of the global GPEDC format at national level.<sup>24</sup> Crucially, most middle- or high-income countries are yet to identify updated arrangements to make mutual accountability processes more relevant in light of their evolving contexts.

Perhaps surprisingly, both instruments are relatively recent innovations in the development cooperation policy field. Both are conceptualised as forums for dialogue and mutual learning and the overlapping role and mandates have been a target of much criticism and concern (Janus et al., 2014, p. 3). Of the two, the DCF is the “older” one. Anchored under the Economic and Social Council of the United Nations, its mandate includes to “clarify and strengthen mutual accountability mechanisms for all stakeholders involved in development cooperation, including extending the measurement of the

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23 OECD-DAC Webpage, source: [www.oecd.org/development/developmentassistancecommittee/dac.htm](http://www.oecd.org/development/developmentassistancecommittee/dac.htm) (last accessed 05 Jan 2017).

24 Compare material for the 10th Steering Committee Meeting of the GPEDC, July 2016, New York, source: <http://effectivecooperation.org/event/10th-gpedc-steering-committee-2/> (last accessed 16 January 2017)

implementation, effectiveness and results of development assistance” (DCF, 2008, p. 6). In retrospect, that expectation seems still un-met (Elgin-Cossart & Chandran, 2016, pp. 7ff). Similarly, the GPEDC, in the words of Brian Atwood, one of the “founding fathers” of the GPEDC, as the former chair of the OECD-DAC, was created with strengthening accountability as a central pillar – i.e. as a way “to hold governments’ feet to the fire” (Abdel-Malek, 2015, p. iii). The main mechanisms of the GPEDC are its monitoring framework as well as the Global Partnership Initiatives, whereas the DCF relies on its mutual accountability surveys and the Secretary-General’s reports on Trends and Progress in Development Cooperation. One challenge with the GPEDC is that the standards for its key accountability instruments, the monitoring framework, have been set by the members of the steering committee, which individually are also stakeholders of the DC being held to account. This could be seen to undermine credibility (OECD, 2015b, p. 71). In outlining a number of challenges to overcome for the GPEDC, Abdel-Malek (2015) also made particular reference to the non-binding nature of the GPEDC (Abdel-Malek, 2015, p. 321).

The monitoring framework is the central element of mutual accountability of the GPEDC, and the partnership is currently engaged in a debate about modernisation to reflect the challenges and objectives of the 2030 Agenda. There has been vocal criticism of the monitoring framework, with critics stressing the need to broaden it beyond traditional stakeholders and official DC, and to include effectiveness criteria for other GPEDC stakeholders as well, including parliamentarians, civil society and others (GPEDC, 2016a).

Finally, there are also specific accountability frameworks for various sub-sectors and/or themes of development cooperation, such as the IHP+ Global Compact for the health sector and the New Deal for Engagement in Fragile States.

Given the duplications among the mandates and instruments for development cooperation accountability at the global level, many have, in the past, suggested a consolidation (OECD, 2015a; Keijzer & Lundsgaarde, 2016; Janus et al., 2014). For most global accountability mechanisms, including the DCF and the GPEDC, providers of DC are the main source of information. Moreover, the information provided is generally at the aggregate level instead of country-specific, and provider concerns are generally over-represented. This misbalance is suggestive of challenges in the mutuality of the mechanisms and may need to be addressed.

In terms of objectives, the 2030 Agenda and the SDGs constitute the highest-level goals and targets for all accountability mechanisms in the policy field of development cooperation. The High-level Political Forum (HLPF) is the central organ for 2030 accountability, with its mandate as an overseer of a “network of follow-up and review processes” in the various policy fields.<sup>25</sup> According to Espey et al. (2015), to function as the main accountability hub at the global level, the HLPF would have to serve five functions: i) foster high-level buy-in, political and public support for the SDGs; ii) provide a forum for discussions on progress for stakeholders; iii) encourage evidence-based

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25 The Economic and Social Council (ECOSOC) is the “principal body [...] for implementation of the internationally agreed development goals agreed at the major UN conferences and summits, including the MDGs” (Res 61/16) The HLPF meets under the auspices of the ECOSOC.

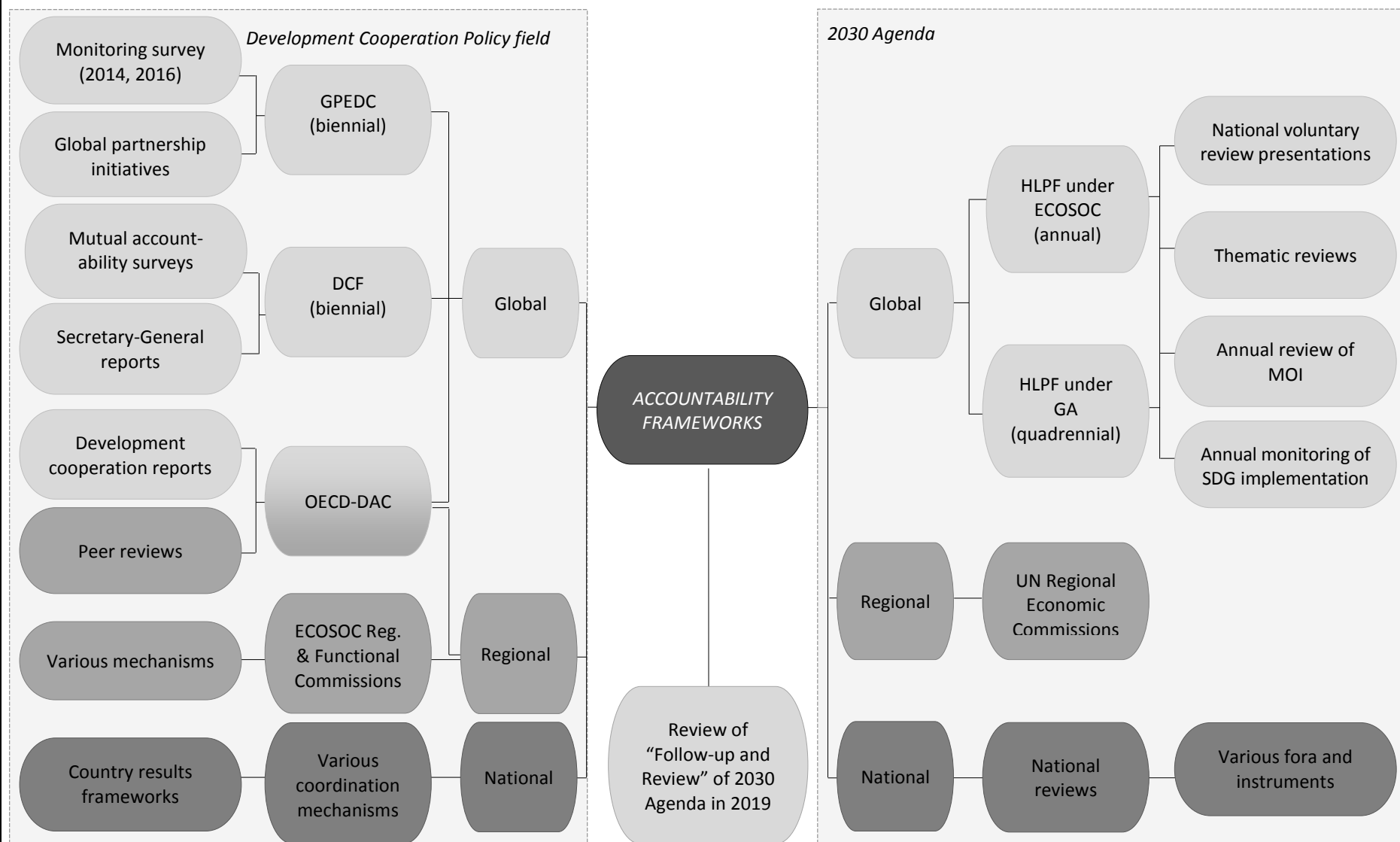
discussions; iv) provide a forum for taking stock of progress; and v) encourage UN coordination and alignment.

Main forums and mechanisms under the HLPF include:

- Annual review, in the context of the HLPF, of the “means of implementation”;
- Annual follow-up in the Financing for Development process;
- SDG Progress Report;
- Sustainable Development Report.

Overall, the channels, entry points, processing and feedback loops for the inputs from various stakeholders and policy fields into the HLPF-centred global accountability mechanisms will require (much) further specification. Finally, there seems to be a disconnect between global and national accountability mechanisms in that the results of the former are rarely reflected in the latter, and vice-versa (UN-ECOSOC, 2012, p. 20).

**Figure 3: Mapping of accountability frameworks for development cooperation and the 2030 Agenda**



Source: Author

## 5 Towards a new accountability concept for the 2030 Agenda

The analysis in previous sections suggests that traditional accountability mechanisms no longer seem adequate to ensure implementation of the 2030 Agenda and will have to be made fit for purpose so as not to become mere political rhetoric without practical meaning. In particular, there are two key deficits in the interlinkages between the accountability framework for development cooperation and that for the 2030 Agenda in its current form. The first is a vertical one, and concerns the lack of adequate linkages between the national, regional and global layers in both the development cooperation policy field, and for the 2030 Agenda. The second one is horizontal, and concerns the lack of an adequate linkage between the development cooperation policy field and the mechanisms for accountability established for the implementation of the 2030 Agenda.

### 5.1 Interlinkages

Within the DC policy field, vertical linkages of accountability processes between countries, regions and the global level can be characterised as informal and ad hoc. In particular, there is no linear model whereby lower-level accountability results would be aggregated and escalated to the next level up. Such a model would be seen as too rigid, burdened by long time-lags, and generally unsuitable for a complex policy field such as development cooperation. Instead, scholars have advocated more complementary accountability frameworks, which, while mutually reinforcing, do not necessarily rely on each other, but divide responsibilities according to a non-linear logic on the basis of rotating themes and by taking into account national and regional contexts and priorities (Espey et al., 2015, p. 20).

However, under such a scenario, one of the key issues would be how, and on what basis, to assign responsibilities to the different levels? To illustrate: if a National Voluntary Review identified a need for different or additional means of implementation, what is the transmission channel for this request to reach the HLPF? These are some of the fundamental challenges that the global community has to come to grips with. In essence, there is a need for rebalancing global goals aimed at fostering global collective action, such as the 2030 Agenda, and national target-setting that reflects differentiated, country-specific and country-driven development priorities (Janus & Keijzer, 2014, p. 3).

With regard to the horizontal linkages between the DC policy field and the 2030 accountability framework, more efforts will be needed to transform the HLPF as the locus of “global accountability” into a true overseer of a “network of follow-up and review processes”. In particular, the channels, entry points, processing and feedback loops for the inputs from various stakeholders, including the GPEDC and the DCF, as well as policy fields will require further specification. Interlinkages could be established taking various forms and shapes, including aligning operational and meeting cycles of key platforms such as the HLPF, the GPEDC and the DCF, holding more joint or back-to-back meetings, synchronising reporting and monitoring schedules, such as the GPEDC monitoring and the DCF accountability survey, with the HLPF process, or agreeing on common themes and focal areas to be addressed across platforms and actors.

In addressing horizontal and vertical interlinkage challenges, a useful approach might be to revert back to the concept of “subsidiarity”. Closely linked to “federalism” at the national level, subsidiarity refers to the principle of organising responsibilities between the three levels (global – regional – national) according to the idea that issues should be dealt with at the “most immediate” level consistent with their resolution. Along those lines, stakeholders would follow the principle of subsidiarity to ensure that responsibilities within the accountability mechanism for development cooperation for the 2030 Agenda are as close as possible to the level of the decisions they seek to influence (Elgin-Cossart & Chandran, 2016, p. 21).

## 5.2 Collective accountability

In the context of the 2030 Agenda, the OECD suggested that mutual accountability means “everyone is accountable to each other” (OECD, 2015a, p. 78). Indeed, the complex 2030 Agenda stipulates a move beyond the bi-partisan or “mutual” relationship between providers and recipients within a development relationship, and towards “collective” accountability relations that encompass a broader variety of actors.

It is a commonplace argument in the collective action literature that large coalitions, seen as necessary for the implementation of the 2030 Agenda, including parliaments, civil society, trade unions, private sector associations, vulnerable groups (major groups in the UN context), have potentially limited effectiveness. Benner et al. (2004) propagate multi-sectoral “public policy networks” that cut across traditional sectors and bring together various stakeholders from the public, private and society in such a context. Such networks would rely on differentiated and issue-specific accountability mechanisms, including professional/peer accountability, public reputational accountability, market accountability, fiscal and legal accountability. In essence, strengthening accountability at the various levels will require a careful design, in line with the subsidiarity principle, that balances and matches the various levels and forums with an appropriate accountability mechanism (see Figure 4).

One of the pertinent lessons from past experience with mutual accountability mechanisms is that during implementation the focus tends to narrow onto those aspects that have been operationalised and are ready to use. For example, whereas the Monterrey Consensus covers a variety of funding sources, the follow-up concentrated almost exclusively on the concept of ODA for which basic requirements – a clear definition, target (0.7 per cent of Gross National Income (GNI) and monitoring system (DAC aid statistics) had already been put in place (European Report on Development, 2015, p. 322).

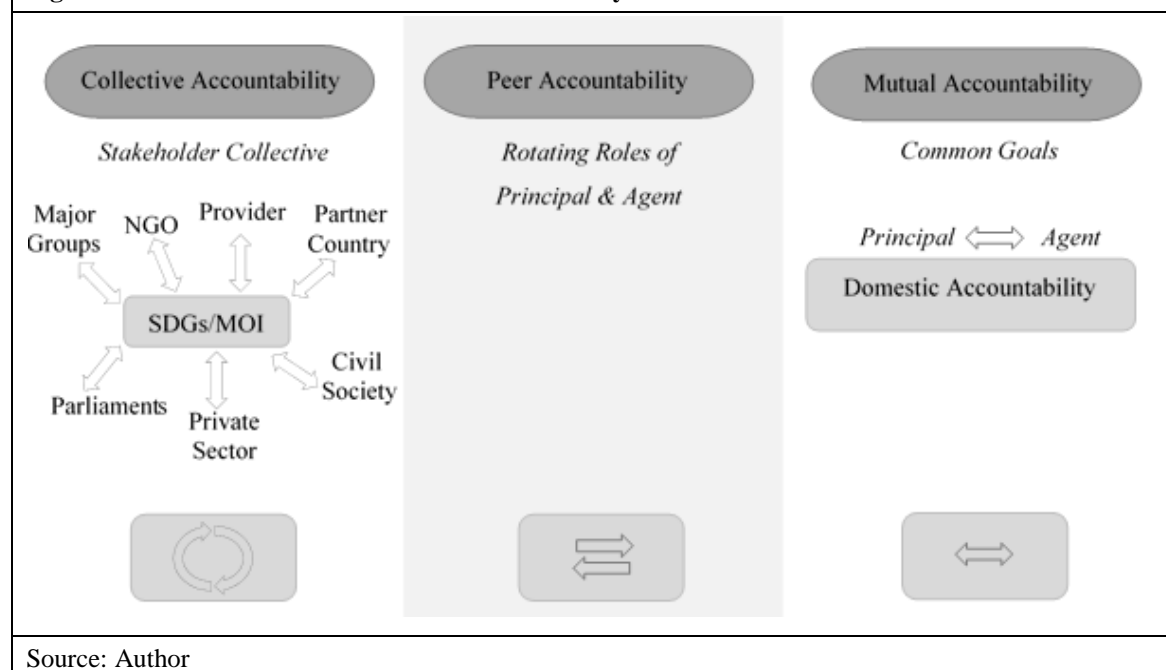
A fundamental challenge on the way towards a collective ( and interlinked) accountability system is therefore that basic systems for funding sources – South–South cooperation, private finance etc. – and contributions – by parliamentarians, NGOs, civil society and major groups – other than public finance and provider agencies have neither been agreed nor established.

On a positive front, the preconditions for the success of collective accountability are more favourable with the 2030 Agenda than with the MDGs. Unlike with the MDGs, the determination of which lacked transparency and the involvement of member states, the



SDGs were the result of an extensive consultative process, with strong participation by a multitude of stakeholders, and General Assembly approval. Arguably, therefore, ownership and buy-in can be said to be much more immediate and serious than with the MDGs, providing for a context more suitable for collective accountability. Moreover, when states have mutual obligations to each other, as is the case with the universal 2030 Agenda, they also tend to have a stronger self-interest in reciprocal monitoring, which can open “windows of opportunity” for creating an effective accountability mechanism (Beisheim, 2015, p.1).

**Figure 4: Collective and interlinked accountability**



## 6 Conclusions and policy recommendations

There is a growing consensus in the accountability literature that the world is in the midst of major changes requiring a basic reformulation of how institutions that govern social, economic and political relationships are viewed (Dubnick, 2014, p. 34). The accountability for development cooperation and the 2030 Agenda for sustainable development are a case in point in this regard.

This paper examined the contribution of development cooperation to the implementation of the 2030 Agenda, and how stakeholders of development cooperation can be held accountable for that contribution. The paper indicated that development cooperation is necessary for the implementation of the 2030 Agenda, but not sufficient for the move “from billions to trillions”, which can only be achieved when mobilising funding from other sources and collaborating with new partners. Traditional accountability tools for development cooperation no longer work under these requirements and will have to be made fit for purpose so as not to become mere political rhetoric without practical meaning. The paper draws four major conclusions and a number of related policy recommendations aimed at moving forward towards collective and interlinked accountability.

### *1. Make existing accountability institutions and processes more results-oriented*

In the debates about accountability for development cooperation and the 2030 Agenda, we should not lose sight of the fact that accountability is not a goal itself, but rather a means for a faster and fuller implementation. It is therefore important to look at the accountability framework in its entirety and whether and how it can contribute to that objective.

Overall, the accountability for development cooperation in the implementation of the 2030 Agenda can be characterised as a hybrid of both input and process (focused on the means of implementation) and an outcome-based framework (focused on the achievement of the SDGs). This is in line with broader social science research suggesting that most accountability frameworks fall into this category (Patil et al., 2014, p. 69). Research further suggests that a focus on outcome accountability, as in the SDGs, can often correlate with agent mistrust, or perceptions of opportunism, when not under close supervision. As such, it is associated with risk-taking and innovation, but also gaming of metrics and benchmarks. Process-focused accountability frameworks, on the other hand, are more prone to “standard practice” and “conformity” (compare Patil et al., 2014, p. 74ff.), which can come at the cost of achieving tangible impacts on the ground.

Indeed, this paper confirms earlier research in that it finds a tendency of the rhetorically charged framework for development cooperation accountability to degenerate into “symbolic politics”. While not entirely stringent – some of the SDGs can in fact be characterised as “means” rather than “goals”, the 2030 Agenda’s overall shift of focus towards accountability for outcomes is welcome in that regard. Yet, more efforts are needed to diffuse prevalent concerns that the new commitment framework that is the 2030 Agenda does not put into question earlier pledges that pre-date the 2030 Agenda. This relates, in particular, to the 0.7 per cent commitment, which has been a continued source of contention during the post-2015 negotiations, and remains at the heart of efforts to strengthen accountability for the 2030 Agenda.

#### Policy recommendations:

- The “outcome accountability” advanced by the SDG framework is welcome, but before particular developing country stakeholders can fully embrace it, *development partners* need to come to terms with their decades-old commitment towards 0.7 per cent of GNI for ODA, and make swift and bold progress on SDG17.2. Achieving the target would, furthermore, disperse fears that the 2030 Agenda overburdens developing countries, given its significant broadening of the Agenda. *All countries* should adopt the SDGs, differentiated and adapted to their particular context, into their national development goals and strategies so that achievement of those goals can be subject to relatively strong domestic accountability mechanisms via parliaments, citizen action and civil society.
- The *United Nations* should develop an international “SDG budget classification” and a mapping methodology for existing classifications as a basis for governments to link their national budget allocations to the SDGs.<sup>26</sup> Such a move would have several advantages: provide for a harmonised approach instead of various stand-alone

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26 This idea was first advanced in a blog post by Suren Poghosyan on the “Public Financial Management” blog, IMF, 17 Aug 2016.

classifications; improve the monitoring of the implementation of the 2030 Agenda; and allow for easier cross-country comparisons.

*2. Narrow “mutual accountability” is outdated, and a transformation to “collective and interlinked accountability” is needed*

The paper further concludes that the operational value of the mutual accountability principle has been limited so far.<sup>27</sup> Accountability has largely been operationalised in traditional terms and categories such as donor–recipient, ODA, and so forth. Challenges continue to exist in particular with regard to power imbalances, unclear roles and objectives, lack of enforceability, limited participation, and multiple, overlapping and disjointed accountability strands. In the context of the 2030 Agenda, the principle remains tied to the traditional conception of donor and recipient, which no longer seems appropriate.

In its place, it will be necessary to arrive at a broader conception of “collective accountability” by expanding it to the private sector and other actors. This is particularly important when development cooperation will be increasingly used to catalyse private sector investment (compare Section 2). One of the factors that works in favour of collective accountability is the sharing of risk and “mutual pain” (de Renzio, 2006, p. 4), given that consequences of inaction and/or lack of effort in achieving the 2030 Agenda will affect virtually all stakeholders, albeit not all will be affected equally.

Given the diversity and complexity of stakeholders, the findings also suggest that accountability for development cooperation in implementing the 2030 Agenda cannot be adequately brought about by formal frameworks and rules. Instead, and even more so than in the past, the global community will have to rely upon soft-power mechanisms, which incentivise action, penalise inertia on the basis of reputational damage, and encourage peer dialogue and learning. In essence, collective accountability will have to be, and be perceived to be, a tool for positive motivation instead of conditionality and enforcement.

The findings finally suggest that throughout the accountability processes so far there has been a low level of involvement of the core “principal” – in other words, “we the peoples” in the United Nations Charter – as opposed to the executive and development cooperation administrative stakeholders. More receptiveness to the views and inputs of parliamentarians and civil society stakeholders should therefore be encouraged.

The chains of delegation in the current multi-level accountability framework for the contribution of development cooperation to the implementation of the 2030 Agenda are long. Going forward, the major challenge will therefore be how to broaden the accountability framework without an excessive diffusion of responsibilities. All too often, diffuse accountability means diluted responsibility of certain actors – the problem of “many hands”.

Policy recommendations:

- When implementing the 2030 Agenda, *stakeholders of development cooperation* should advocate for a broadening of participation towards collective accountability mechanisms

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<sup>27</sup> This finding is in line with earlier findings, for example by Hechler and Tostensen (2012, p. 12).

that incentivise action through peer-pressure, penalise inertia by reputational damage, and encourage dialogue and reciprocal learning. Guiding principles should be a focus on results, transparency of all actions, and subsidiarity in implementation mechanisms.

- *Stakeholders of development cooperation* should strengthen efforts for a “data revolution” to monitor the implementation of the 2030 Agenda, and increase the transparency of their actions through initiatives such as the International Aid Transparency Initiative (IATI). Other stakeholders need to agree similar initiatives and standards for their contributions, building on existing initiatives. In essence, there is a need for an ODA and a DAC equivalent for private sector contributions, NGOs, foundations, and South–South cooperation.
- Because of the weaknesses of existing global accountability mechanisms in terms of responsibility, answerability and enforceability, strong mechanisms are needed at the regional and national level. *Development partners* should take further steps to strengthen peer accountability of development cooperation at the regional level, including in the EU and the G-20. To interface those accountability mechanisms, *UN member states* will need to make some changes at the HLPF and open up the Voluntary National Review (VNR) mechanism to regional and other groupings.

### 3. Clarify development cooperation and other contributions for the 2030 Agenda

Given the broad scope and universal applicability of the 2030 Agenda, a fundamental challenge for the future will be to achieve a sort of prioritisation and clear attribution of responsibility to stakeholders. The danger is that, given that the Agenda in principle leaves the door open for every actor to do everything including “business as usual”, there is a danger that some of the traditional debates – fragmentation, aid effectiveness etc. – will return to the forefront during the implementation phase of the 2030 Agenda, if not carefully guarded against.

The ambiguity about the role of development cooperation for the implementation of the 2030 Agenda presents a particular challenge for accountability, as it impedes the attribution of responsibilities. Development cooperation has to be increasingly oriented towards the interlinked, synergetic 2030 Agenda, which gives rise to further complications, as individual contributions of various stakeholders will be less visible, thus enabling “free rider” behaviour. At the same time, with the aid-development effectiveness series of high-level forums, the policy field has undergone a long and costly process of establishing principles for “how” to do business that was prematurely diluted in a futile attempt to broaden that agenda to other stakeholders.

#### Policy recommendations:

- *Recipient countries* should advocate more vocally for salvaging the corpus of rules and good practices under the aid-effectiveness agenda as a practical and working tool that can be used to maintain accountability of development partners’ contributions.
- *DAC members* should explore options for a revision of the OECD-DAC purpose codes and markers, or for introducing new ones, in line with the 2030 Agenda and the SDGs. In order to acknowledge the synergies, interlinkages and comprehensive nature of the 2030 Agenda, markers could track means of implementation that are cross-sectoral in nature, to map, for example, the water–land–energy nexus, or others.

#### *4. Align accountability frameworks for development cooperation and 2030 Agenda*

The HLPF has been tasked to “oversee [...] a network of follow-up and review processes of the 2030 Agenda at the global level (UN-GA, 2016). The development cooperation policy field has a major contribution to make in this regard. However, this paper found that the current accountability framework could be strengthened to ensure implementation of the 2030 Agenda. Whereas the HLPF formally takes into account the work of the DCF, the contribution and role of the GPEDC with respect to the 2030 Agenda remains largely self-mandated. The paper suggests that synergies and complementarities between the accountability mechanisms for development cooperation and those for the 2030 Agenda remain limited and could be exploited much more.

Policy recommendations:

- *Stakeholders of development cooperation*, including from the GPEDC and the DCF, should reach out and explore options for better aligning their roles and activities with the 2030 accountability framework. Options include aligning mandates, roles and commitments, sequencing meeting calendars, coordinating inputs, and aligning the timing and content of monitoring surveys (to monitor the means of implementation under SDG17 and other indicators and/or to provide a complementary perspective to that of the DCF).

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## **Annex**

<b>Annex 1: Classification of finance-related SDG indicators</b>			
<b>SDG</b>	<b>Ind.</b>		<b>Operationalization</b>
<b>1</b>	1a1	Proportion of resources allocated by the government directly to poverty reduction programmes	<b>Domestic</b>
	1a2	Proportion of total government spending on essential services (education, health and social protection)	<b>Domestic</b>
	1b1	Proportion of government recurrent and capital spending to sectors that disproportionately benefit women, the poor and vulnerable groups	<b>Domestic</b>
<b>2</b>	2a1	The agriculture orientation index for government expenditures	<b>Domestic</b>
	2a2	Total official flows (official development assistance plus other official flows) to the agriculture sector	<b>Foreign Aid</b>
<b>3</b>	3b2	Total net official development assistance to medical research and basic health sectors	<b>Foreign Aid</b>
<b>4</b>	4b1	Volume of official development assistance flows for scholarships by sector and type of study	<b>Foreign Aid</b>
<b>5</b>	5c1	Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment	<b>Domestic Resources</b>
<b>6</b>	6a1	Amount of water- and sanitation-related official development assistance that is part of a government-coordinated spending plan	<b>Foreign Aid</b>
<b>7</b>	7a1	Mobilized amount of United States dollars per year starting in 2020 accountable towards the \$100 billion commitment	<b>Open source</b>
	7b1	Investments in energy efficiency as a percentage of GDP and the amount of foreign direct investment in financial transfer for infrastructure and technology to sustainable development services	<b>Private Sector</b>
<b>8</b>	8a1	Aid for Trade commitments and disbursements	<b>Open source</b>
	8b1	Total government spending in social protection and employment programmes as a proportion of the national budgets and GDP	<b>Domestic Resources</b>
<b>9</b>	9a1	Total official international support (official development assistance plus other official flows) to infrastructure	<b>Foreign Aid</b>
<b>10</b>	10b1	Total resource flows for development, by recipient and donor countries and type of flow (e.g. official development assistance, foreign direct investment and other flows)	<b>Foreign Aid</b>
<b>11</b>	11c1	Proportion of financial support to the least developed countries that is allocated to the construction and retrofitting of sustainable, resilient and resource-efficient buildings utilizing local materials	<b>Open source</b>
<b>12</b>	12a1	Amount of support to developing countries on research and development for sustainable consumption and production and environmentally sound technologies	<b>Open source</b>
<b>13</b>	13a1	Mobilized amount of United States dollars per year starting in 2020 accountable towards the \$100 billion commitment (repeats 7a1)	<b>Open source</b>
	13b1	Number of least developed countries and small island developing States that are receiving specialized support, and amount of support, including finance, technology and capacity-building, for mechanisms for raising capacities for effective climate change-related planning and management, including focusing on women, youth and local and marginalized communities	<b>Open source</b>

<b>14</b>	14a1	Proportion of total research budget allocated to research in the field of marine technology	<b>Domestic Resources</b>
<b>15</b>	15a1	Official development assistance and public expenditure on conservation and sustainable use of biodiversity and ecosystems	<b>Foreign Aid/ Domestic Resources</b>
	15b1	Official development assistance and public expenditure on conservation and sustainable use of biodiversity and ecosystems (repeats 15a1)	<b>Foreign Aid/ Domestic Resources</b>
<b>17</b>	17.1.1	Total government revenue as a proportion of GDP, by source	<b>Domestic Resources</b>
	17.1.2	Proportion of domestic budget funded by domestic taxes	<b>Domestic Resources</b>
	17.2.1	Net official development assistance, total and to least developed countries, as a proportion of the Organization for Economic Cooperation and Development (OECD) Development Assistance Committee donors' gross national income (GNI)	<b>Foreign Aid</b>
	17.3.1	Foreign direct investments (FDI), official development assistance and South-South Cooperation as a proportion of total domestic budget	<b>Private Sector/ Foreign Aid / South-South</b>
	17.7.1	Total amount of approved funding for developing countries to promote the development, transfer, dissemination and diffusion of environmentally sound technologies	<b>Open source</b>
	17.9.1	Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries	<b>Foreign Aid/ South-South</b>
	17.17.1	Amount of United States dollars committed to public-private and civil society partnerships	<b>Open source</b>
	17.19.1	Dollar value of all resources made available to strengthen statistical capacity in developing countries	<b>Open source</b>
Source: IAEG-SDGs, 2016			

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