

The emerging accountability regimes for the Sustainable Development Goals and policy integration: Friend or foe?

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Abstract

The 17 Sustainable Development Goals and the full Agenda 2030 in which they are embedded are aspirational and intended to be both transformational and integrative in a number of ways. The need for integration across policy domains is stressed throughout the agenda. The Sustainable Development Goals are also accompanied by an emerging system for follow-up and review centered on a long list of indicators that are intended to enable countries to be accountable towards their citizens. There is, however, in the accountability literature indication that some accountability mechanisms can be counterproductive for integrative policies. This paper is centered around the question whether an accountability regime, and if so how, is compatible with a high degree of policy integration both conceptually and in the context of the Sustainable Development Goals. We approach this question through looking both at the literature on integrative governance and some of the central concepts it covers such as (environmental) policy integration and mainstreaming, and the accountability literature. This enables us to provide an analytical framework for evaluating the potential of the emerging accountability regimes for the Sustainable Development Goals to enhance more integrated policy making and action. We conclude that there are little or no strong hierarchical elements of accountability relationships at the global level which can be good news for more integrative policies – but only if there is a strong sense of shared responsibility among actors at all levels, available information on the types of behavioural efforts that support integration, and accountholders that take an active interest in

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integration. At the national level, there may be hierarchical accountability mechanisms with sanction possibilities that may discourage integration. Here, those who hold actors to account can counteract this if they have deeper understanding of the underlying interlinkages among the goals and targets, and based on this, engage in accountability mechanisms.

Keywords

Accountability, integration, policy, sustainable development, global, governance

The SDGs and Agenda 2030 – Integrative by design

The Agenda 2030 with its 17 Sustainable Development Goals and 169 targets was adopted by all member states of the UN in September 2015 and explicitly intended to be ‘transformational’, providing a path to make the world a significantly better place in 15 years (United Nations General Assembly, 2015). Agenda 2030 aspires also, as an essential element of its transformational character, to be integrative in a number of ways. The negotiations explicitly sought to cross issue boundaries. The preparations for the United Nations Conference on Sustainable Development (Rio + 20) in Rio de Janeiro in 2012 that gave the mandate for Agenda 2030 included thematic dialogues and other cross-cutting approaches. The Rio + 20 conference set in motion a whole series of consultative processes and intergovernmental negotiations on the post-2015 agenda, which were summarized in the Secretary-General’s synthesis report in which integration was a key theme: ‘Responding to all goals as a cohesive and integrated whole will be critical to ensuring the transformations needed at scale’ (United Nations General Assembly, 2014b: §82). The outcome document from Rio + 20 referred to ‘advancing integration, implementation and coherence’ (United Nations General Assembly, 2012). The Open Working Group charged with negotiating and finalizing the SDGs called the goals ‘an integrated, indivisible set of global priorities for sustainable development’ (United Nations General Assembly, 2014a: §18).

Some of the adopted goals are themselves integrative, addressing all three dimensions (environmental, social, economic) of sustainable development. Relevant targets for different dimensions of sustainable development are spread throughout the goals. An analysis of the environment-related goals and targets shows that eight of the SDGs have a major focus on the environment and natural resources: (2) food and agriculture, (6) water and sanitation, (7) energy, (11) human settlements, (12) sustainable consumption and production, (13) climate change, (14) oceans, and (15) terrestrial ecosystems, while 86 targets concern some aspect of UNEP’s work programme, including at least one in each of the 17 SDGs (UNEP ROE, 2015). The remaining 83 targets are essentially either social or economic in focus and not directly relevant to the environment.¹ However, the interdependence between different SDGs and targets is not systematically clarified in the document (ICSU and ISSC, 2015) and difficult trade-offs have been glossed over (Nilsson et al., 2016). Target 17.4 that reads ‘[e]nhance policy coherence for sustainable development’ shows general acknowledgement for strong integration among policy areas. The goals and targets thus recognise the principle and the need for integration, however, they provide little guidance for implementation.

The need for integration between policy issues is hardly new, as recognized by the theme of this special issue – integrative governance (IG), defined as the theories and practices focused on the relationships between governance instruments and/or systems (Visseren-Hamakers, 2015, 2018a). One of the first areas of governance where this was acknowledged was the environment, leading to efforts of mainstreaming or integrating environmental

issues in other policy areas (Lafferty and Hovden, 2003; Nilsson and Persson, 2003; Persson, 2009). Scholars have followed these efforts, and those of integration of other policy areas, and sought to identify criteria for doing so successfully, but it remains a considerable challenge (Jordan and Lenschow, 2010; Persson et al., 2018). The SDGs are raising the bar even higher for the integration challenge and for scholars who may be asked to advise the process (Nilsson and Persson, 2017).

Another formidable challenge for the SDGs is to move from aspirational goals and action plans to implementation. Low implementation has been the Achilles heel of global sustainable development governance.² Indeed, there is often not even sufficient monitoring and reporting to provide a solid basis for evaluating implementation. There are many reasons for the lack of implementation but one among these is a weak accountability regime (UNDESA, 2015). The UN Secretary General, for example, has attributed the partial failure of the Millennium Development Goals (MDGs) to lack of strong accountability, quoted in UNHCHR and CESR (2013). And yet, the MDGs with their limited number of goals and targets were promoted via OECD to increase performance and accountability of development assistance – following domestic trends in New Public Management in its member countries (Hulme, 2009). The hopes that the SDGs will perform better is probably still partly associated with this expectation of increased performance from more specific (numerical) targets including via the upgraded institutional context in the UN System for follow-up and review using indicators to track progress. The inclusive negotiation process further significantly increased the legitimacy of the SDGs among many actors who can see ‘their’ goals in the Agenda, thereby increasing motivation for implementation.

There were numerous calls and proposals for a ‘strong’ accountability regime for Agenda 2030 yet they were largely silent on policy integration. Integration often implies diffusion of responsibilities across many actors and sectors, which influences the conditions for ensuring accountability. This begs the central question for this paper: Is an accountability regime compatible with a high degree of policy integration and if so how? In more plain words, are accountability and policy integration synergistic or conflicting, and if one or the other, under which circumstances? Answering this can provide some guidance for the accountability regimes that are emerging for the SDGs.

We proceed to answer these questions through a conceptual and empirical desk-based analysis. In the section ‘Integration and accountability – In theory’, we first briefly examine the core concepts of integration and accountability. We then look at the intersection of policy integration and mainstreaming literature and accountability literature to identify the basis for an analytical exploration of possible opportunities for synergies. We move on in section three to review how integration has been discussed and addressed both in proposals for the follow up and review of the SDGs by experts and governments and in the formal follow-up and review system as adopted by the UNGA. In the section ‘Conclusion and reflections’, we attempt to evaluate the potential of the emerging accountability regimes for the SDGs to enhance more integrated policy making and action both at national and global levels in light of the analytical insights from literature and the emerging design and practice. Finally, we draw some conclusions and suggest further research.

Integration and accountability – In theory

Mainstreaming, integration and related concepts

The debates on mainstreaming and policy integration represent prominent contributions to the IG literature (Visseren-Hamakers, 2018b). Mainstreaming is a normative concept.

It involves taking a specific objective of one issue domain and declaring that this objective should be integrated into other issue domains where it is not (yet) sufficiently addressed (Halpern et al., 2008; Nunan et al., 2012; Roux et al., 2008). By implication, it also means that the 'mainstream' and 'status quo' are challenged, which may raise political controversy (Picciotto, 2002), and that mainstreaming often calls for political, rather than administrative and technical, decisions on how to resolve goal conflicts and make trade-offs.

The call for mainstreaming or policy integration is often raised for issues that have emerged as legitimate concerns in contexts where they conflict with pre-existing policy goals, norms and/or interests, such as the case for environmental protection, biodiversity, climate change, gender equality, and human rights (Mickwitz et al., 2009; Oberthür and Stokke, 2011; Ochieng et al., 2013; Visseren-Hamakers et al., 2011). The underlying rationale for promoting mainstreaming and integration of policies across traditional domains is usually the functional linkages, also referred to as functional interplay (Young, 1999). Policy coherence describes a situation of synergy between different policy areas and signals to target groups that they do not conflict, or even better, that mutual benefits are realized (Mickwitz et al., 2009). Thus policy integration can be analysed as a process feature, and policy coherence as an output feature (Nilsson et al., 2012).

All these concepts related to IG are easy to win support for in governance processes. Just like accountability (see below), they are difficult to be against – as opposition would suggest supporting e.g. inefficiency and poor coordination. Rarely do scholars or practitioners look at potential negative aspects of integration, such as costs of and inefficiencies introduced by integration (Lundqvist, 2004), the potential conflicts with democratic norms (Lafferty and Hovden, 2003), or the risk of ending up with watered-down 'policy dilution' (Liberatore, 1997). Furthermore, getting integration to work in practice is not easy. Scholars have mostly focused on the barriers and levers for integration in contexts where governmental actors dominate, either in the European Union or national governments (Karlsson-Vinkhuyzen et al., 2018; Persson and Runhaar, 2018) or in intergovernmental organizations (Persson, 2009; Sietz et al., 2011). In these contexts, levers and barriers for integration are identified in realms such as organizational competition, political leadership, awareness and resources, see also Runhaar et al. (2018).

Diverse accountabilities

Accountability like integration is often used as a normative concept, seen as a virtue (Bovens et al., 2014b) essential to any claim to both effective and legitimate governance. In democracies it is considered 'a critical value between the ruler and the ruled' (Heidelberg, 2017: 2). For scholars, it is more common to approach accountability analytically as mechanisms that can be evaluated with respect to various dimensions and from various disciplinary perspectives (Bovens et al., 2014b). While one hears few requests for less accountability in public discourse there are scholars who warn against the problems of accountability, such as when it relies purely on rules (Heidelberg, 2017), has too high demands for popular accountability of office holders undermining their sphere of judgement (Philp, 2009), and can often produce negative impact on performance in organizations (Dubnick, 2005). There are, however, many and diverse conceptualizations of accountability including political, social, market (Mashaw, 2006), democratic (Papadopoulos, 2007), public (Steffek, 2010), stakeholder (Blagescu et al., 2005), technical (Heidelberg, 2017), in networks and multilevel governance (Papadopoulos, 2007) and administrative accountability (Schillemans, 2008). Most of these concepts imply a somewhat different characterization of the accountability *relationship* between societal actors where one is called to account (accountor) by another one

(accountee) (Schillemans, 2008). A core aspect of accountability across the range of uses is the focus on providing answers ‘towards others with a legitimate claim to demand an account’ (Bovens et al., 2014a).

The nature of this relationship can range from hierarchical to horizontal. Hierarchical relationships are often framed as the principal–agent type, such as between voters and the government in political accountability or between the executive government and its agencies in administrative accountability (Schillemans, 2008). Horizontal accountability, on the other hand, refer to relations among peers, stakeholders or other contexts where there are no formal hierarchical relationships (Schillemans, 2008).

Mashaw (2006) has provided a systematic and comprehensive approach to identify and map the key elements of accountability relationships by asking six questions: (1) *who* is accountable; (2) *to whom*; (3) *for what*; (4) *through what processes* behaviour is reported and accountability assured; (5) *by what standards* behaviour is assessed, and (6) *with what effect* is someone held answerable for behaviour. Together the answer to these six questions provides the characterization of an ‘accountability regime’. The expectations on accountability to meet a range of desired values in governance is often unsubstantiated and unwarranted but it has reached the status of an institutionalised cultural aspect of governance (Dubnick, 2014). Dubnick (2014) identifies four discourses of accountability each associated with a narrative of promised outcome: institutionalization (democracy), mechanization (control), incentivization (performance), and juridicization (justice). These four discourses and the promises they are associated with provide context for locating particular accountability-integration dynamics in relation to Agenda 2030 that we analyse below with the help of Mashaw’s six questions.

The interfaces of integration and accountability

In the search for possible trade-offs and synergies between striving for policy integration and accountability, we find only limited discussions on the role of accountability mechanisms for successful policy integration. In the public administration literature on coordination among different institutions – which is a manifestation of a low but nonetheless valuable degree of integration (Candel and Biesbroek, 2016) – it is argued that that traditional notions of accountability can inhibit effective integration as it assumes clear definitions of the roles of all involved actors (Wilkins, 2002). Peters (2015) considers accountability within public administration as a barrier for coordination. Warren (2014) argues that if accountability is focused on ‘specific behaviours and performances’ it can undermine initiative and creativity, competences that are likely to be particularly important for policy integration. Heidelberg (2017) highlights the pathologies of a technical notion of accountability heavily relying on rules that often dominates within public administrations. He argues that negative impacts of rules can include psychological ones such as blame-shifting and scapegoating but also negative impact on democratic accountability. Mansbridge (2014) argues that if the accountability system focuses on monitoring and sanctioning this makes actors focus on doing only those things that can be monitored and not the overarching goal. These negative dynamics between accountability and integration seem to be most closely associated with promises of control and/or performance in Dubnick’s (2014) terms. Some of these may use hierarchical based mechanisms with sanction opportunities based on mistrust (Mansbridge, 2014). However, accountability regimes can also be based on trust (Mansbridge, 2014), and under certain conditions can promote e.g. cooperation, integration, communication and learning (Olsen, 2014).

Policy integration, and more broadly IG, requires much collaboration between actors and this frequently takes place through networks. The literature on governance through networks and collaborative arrangements has also highlighted some issues around accountability and integration. Networks are often formed in response to the need for integration in order to achieve relevant outputs (be effective) and not in response to needs for accountability (Klijn and Koppenjan, 2014). Various features of networks make accountability challenging; they can be closed, only lightly institutionalised without clearly defined goals, performance or procedures (Klijn and Koppenjan, 2014).

Bryson et al. (2006) argue that collaborative arrangements between actors should be supported by broad systems of accountability encompassing inputs, processes and outcomes and should be careful to include all types of results. Collaboration works horizontally, which can clash with hierarchical approaches to governance and accountability, such as strong centralized performance management regimes (Andersson and Wikström, 2014). Finally, we use Mashaw's (2006) six questions as a way to structure and explore further the theoretical linkages between integration and accountability discussed above.

Who? Who is (or should be) held to account depends on who is (seen) as responsible. This is more difficult to ascertain when multiple actors, such various governmental agencies across policy domains, and perhaps also private and civil society actors, need to be involved in integration for example through networks (see above). If the division of responsibility is narrowly conceived following traditional policy area lines, and functions in a context of hierarchical accountability with sanction possibilities (see below), integration through cooperation will be constrained as each actor will have strong incentives to focus only on achieving those objectives for which he is held answerable (Andersson and Wikström, 2014; Peters, 2015). Narrowing accountability as 'transparency in relation to outcomes' risks to diminish the complexity of practice into one-dimensional performance measures (Andersson and Wikström, 2014). The notion of shared accountability as a necessary companion to shared responsibility is rather what supports collaboration (Wilkins, 2002). Wilkins (2002) highlights some themes he expects to be important for elaborating the underlying principles for shared accountability such as clearer formulation of causal relationships towards shared outcomes, accountability through shared outcomes and valuing multiple accountability relationships towards the community. This may require actors both to feel morally responsible and thus answerable beyond their formal roles but also to acquire deeper understanding of the broader impact of their activities across other policy fields.

About what? In broad terms, particularly in public governance, actors can be held to account for two dimensions of governance – policy choice (*ex-ante* or input accountability) and implementation (*ex-post* or output accountability). In addition they can be subject to accountability for the legality of their policies and actions – in relation to e.g. the constitution or other laws. Adopting policies that ask for integration or detail how it should be achieved can imply dealing with difficult trade-offs and resistance towards change. This has implications for who should be responsible for such decisions – and thus refers to the previous question. Tsakatika (2007: 557) argues for the primacy of parliamentary accountability as it is 'most comprehensible in scope, insofar as the governing agent taken as a whole is accountable to the representatives of a demos *for all policy areas and the linkages between them...*' [emphasis added]. He further stresses the role of the parliament as an arena where trade-offs between values can be negotiated publicly thus allowing citizens to decide which trade-offs are acceptable (Tsakatika, 2007). Assuming that multiple actors are needed to contribute to integration – and that this means it is more difficult to both measure and attribute outcomes to specific actors – it may be wise to include a strong focus on behaviour and process in the accountability regime rather than relying only on outcome (results) based

reporting (Persson et al., 2016a). As mentioned above for collaborative arrangements accountability needs to be broad, following inputs, processes and outcomes.

By whom? The type of actors engaged in holding accountors answerable depends on the type of accountability regime – such as public, market or social – but also, particularly for public accountability, on the political-legal framework with regard to e.g. freedom of expression and association. If we focus on states (governments) as accountors and their implementation of international norms (legal or non-legal) – there are at least three very broad categories of actors who (can) take on this role if the political-legal framework allows: (1) other governments who have committed to the same norms; (2) national institutions such as parliaments who will need to ratify the legal norms, or audit agencies that monitor and evaluate the workings of government agencies; and (3) domestic and transnational publics facilitated by NGOs and the media (Karlsson-Vinkhuyzen et al., 2017; Karlsson-Vinkhuyzen, 2015). For countries who receive aid and support from bilateral and multilateral donors in support of SDG implementation these donors can also act as accountees. Together these actors provide a diversity of accountability relationships. Some are loosely hierarchical principle-agent types, for example between the public and governments. Others are explicitly horizontal, for example, among sovereign states. The ability of accountees to make their ‘accountholding’ work for integration may depend on their formal mandate or voluntary choice of the standards according to which they hold governments to account (see below). If accountees and the forums in which they operate see integration as prioritized they will include this in their judgements of the appropriateness of the accountors’ behaviour. Obviously, their motivation to favour integration also requires a degree of understanding of functional and institutional linkages between issues. Some actors may be less able or willing to take an integrative perspective in their critical evaluation of, for example, government behaviour – media may simplify policy choices and polarize, and many stakeholders may take a narrow focus on their own priorities. Indeed, Warren (2014) argues that scale, distance and complexity in governance makes it ‘hard to imagine that any citizen (or group of citizens) could marshal the information necessary for close and thorough monitoring.’ This makes the role of mediators such as professional NGOs, audit agencies etc. all the more important.

Through what process? Many authors consider as intrinsic to an accountability regime a forum in which the accountor needs to justify their behaviour and performance and where accountees make judgements on the appropriateness of that behaviour and possibly issue sanctions (Mashaw, 2006). The transparency of behaviour underlies such a process and the publicness of such a formal accountability mechanism is considered essential at least for public/political/democratic accountability. Some authors, drawing on Habermas’ communicative theory, stress the importance of the dialogic dimension of the accountgiving. Heidelberg (2017: 14) argues that accountability ‘requires a space for contestation, a political space in which choices and actions are publicly exposed with an option to make necessary and desirable adjustments’ while Schillemans (2008) notes how the cordial tone of dialogue in horizontal accountability settings is part of developing a cooperative, reflective and trust based relationship between accountor and accountee. The forum may not be a formal arena or indeed a physical place – but can also be the public domain of traditional and social media (Karlsson-Vinkhuyzen et al., 2016). The nature of the process, and thereby also the implications for how it can deal with integration, is linked to the specific narrative of desired outcomes (see above) and rules of the accountability mechanism, such as the diversity and type of information it relies on, how that reflects integration objectives and the type and diversity of actors that can take part. Sets of indicators may be used as an

accountability mechanism, but there are challenges in using them to measure integration (Dahl, 2007).

According to what standards? The standards used to evaluate the behaviour of an actor – and the justification it provides – can in public governance be anything as diverse as ideological views when voters cast their ballots, instrumental rationality when superiors evaluate their staff in public administration or legal rules for judicial reviews (Mashaw, 2006). Rules (or norms) do not need to be of a legal nature to be used as standards – as we shall see below discussing the SDGs – but can be any type of policy in global governance. In global governance there is a considerable diversity of norms along the continuum of legalization from soft to hard law (Karlsson-Vinkhuyzen and Vihma, 2009). Legal norms (and more hard law) tend to be more issue specific in their objectives while softer modes of governance are often used for integration purposes, such as the Open Method of Coordination adopted by the EU (Tsakatika, 2007). When there is a diversity of accountees their preferred standards can vary considerably even if they refer to the same formal norm due to diverse interpretations of underlying values such as justice and sovereignty. Crucial for integration would be that the standards used include integrative elements and are not too narrowly focused on a limited set of quantifiable outcomes if these are not able to reflect integrative elements.

With what effects? A common notion is that an intrinsic part of accountability is the ability of the accountee to impose sanctions for inappropriate behaviour (Schillemans, 2008). This may be straight forward in (some) hierarchical relationships – between superiors and subordinates, with sanctions ranging from formal disapproval to stricter regulations and fines (Schillemans, 2008), and more complex in others such as voting politicians out of office, or constitutional courts reprimanding ministers (Mashaw, 2006). In addition to these formal possibilities to issue sanctions there are many contexts where the sanctions are of a very informal type – particularly reputational. The emerging activism on social media shows ample examples of civil society engaging in naming and shaming, but this can also occur in more diplomatic ways among states. Such informal sanctions need not be less effective than formal ones. However, the idea that sanctions are an essential part of an accountability regime is also reflected in the tendency by the literature on accountability to focus on the ‘heavier weapons amongst the formal sanctions’ (Schillemans, 2008: 177). This focus, however, has been contested as already noted above. Mashaw (2006: 132) argues that if many sanctions have been issued this is evidence of failed accountability because the purpose of an accountability regime should be ‘forward-looking or prophylactic’. Indeed, awarded judgements of behaviour can also be positive and lead to praise and positive reputational impacts and some international regimes like the Paris Agreement have chosen for the accountability mechanisms to be solely facilitative. Such facilitative accountability, see Karlsson-Vinkhuyzen et al. (2017), also includes the ambition to facilitate learning as another type of impact. Accountability ‘forces power-holders to reflect upon their behaviour and this stimulates their learning capacities’ (Schillemans, 2008: 180). Horizontal accountability arrangements contribute to learning if they provide richness of information, stimulate critical reflection and identify lessons that can lead to policy change (Schillemans, 2008). This learning objective seems particularly relevant for integrative policies both because they are less suited to hierarchical sanctions – and because no actors have the final answer on how to achieve integration.

Accountability for integration of the SDGs

There is barely any discussion about how the accountability regime(s) should be designed to support the integrative nature of the SDGs among the various proposals for its design

by scholars and NGOs (Besheim, 2015; Espey et al., 2015; Halle and Wolfe, 2015, 2016; Hyvarinen and MacFaul, 2015; Kindarnay and Twigg, 2015; Ocampo, 2015; Persson et al., 2016b; UNDESA, 2015). The main exception is the Sustainable Development Solutions Network's proposal for an indicator framework which demonstrates integration through combinations of indicators, in thematic reviews and for cross-cutting issues (SDSN, 2015). Some proposals mention the need for good coordination and integration among governmental actors across levels, as well as with civil society and business as a prerequisite for implementing the SDGs in a national context (Dutra, 2016). Espey et al. (2015) stress that national review processes should help coordinate a diversity of government actors and that the inclusion of stakeholders in the review process should ensure 'they are pulling in a common direction'. Stafford-Smith et al. (2016) highlight that no one actor can ensure integrated implementation of the three dimensions of sustainable development, and suggest integrated sustainable development plans at the national level as a major tool for creating policy coherence, and stress that these plans have to become subject to strong global and national oversight. The same authors further emphasize that the adopted indicators have 'inadequate focus on critical interactions' and that there is need for a concise set of fully integrated indicators (Stafford-Smith et al., 2016). Interestingly, governments when providing their views on the global review framework, stressed that it should aim to overcome the silos between goals (United Nations, 2015).

The analysis of the accountability literature above provides a number of elements that would seem to be important in an accountability regime if it is to promote integration, especially if public and democratic accountability is valued:

- the ability of the diversity of actors that need to be involved to share a sense of responsibility and have an understanding of the underlying functional linkages;
- the importance of parliaments and their public deliberation on possible trade-offs;
- the inclusion of data on not only outcomes but also inputs and behaviour in accountability mechanisms;
- the broad mindedness of accountees to focus not only on their cherry-picked objectives but to also evaluate integration efforts seriously;
- and finally having a forward looking and learning oriented objective for the accountability regime.

These five elements provide the more specific evaluative criteria in our analytical framework that we apply in the next section on the emerging accountability regime for the SDGs. We base the analysis of to which degree these elements are reflected in the regime on documents related to the High-Level Political Forum (HLPF) in the UN constituting a bias towards the global level compared to the national which does not imply a judgement on importance.

An accountability regime of sorts

The formal accountability regime for the SDGs within the UN is not acknowledged as such. During the negotiations the EU pushed for a Monitoring, Accountability and Review framework, and many saw the HLPF as 'the crown of a network of accountability mechanisms' but the G77 and China saw no place or mandate for either monitoring or accountability (Hyvarinen and MacFaul, 2015). What it became is a 'follow-up and review framework' without defining the terms or indicating clearly how to balance the review of various aspects such as the national or global goals (Persson et al., 2016a). The question how

to balance global accountability and national sovereignty – or the ‘policy space’ of national governments (UNDESA, 2015) – is a common and contentious item in intergovernmental negotiations. Many governments have strong concerns about accepting the obligation to justify their conduct towards other states even if there is no risk for formal sanctions. But in the analytical language of this paper, the global follow-up and review framework can be characterized as an accountability regime with many elements of horizontal relationships – implying being held to account by equals.

Furthermore, states acknowledged in Agenda 2030 that one of the objectives of the follow-up and review framework is to promote ‘accountability to our citizens’ (United Nations General Assembly, 2015: para 73). The Agenda 2030 resolution states that a ‘robust, voluntary, effective, participatory, transparent and integrated follow-up and review framework will make a vital contribution to implementation and will help countries to maximize and track progress’ (United Nations General Assembly, 2015: para 72). These characteristics are the guiding principles for the overall accountability regime. Governments committed ‘to fully engage in conducting regular and inclusive reviews of progress at sub-national, national, regional and global levels...’ (United Nations General Assembly, 2015: para 77). The review system is thus clearly envisioned as a multilevel one. The HLPF is the institution that under the auspices of the General Assembly (GA) and the Economic and Social Council (ECOSOC) has been given the central role in overseeing follow-up and review at the global level (United Nations General Assembly, 2015). The design of national level follow-up and review systems, apart from following the same guiding principles valid for all levels (see above) – is left to each country. The diversity in how the national accountability mechanisms take shape will be considerable. Some examples of how they are being envisioned can be gleaned from the summary of the first 20 national country reviews that were submitted to the HLPF in 2016 (UNDESA, 2016).

Integration through accountors – The who question

The SDGs are global goals. They provide targets for progress that should be made in aggregate across the world, the declaration wishes to ‘...see the Goals and targets met for all nations and peoples and for all segments of society’ (United Nations General Assembly, 2015: para 4). All member states of the UN have agreed to be bound by them and thereby share in the responsibility to achieve them. It is (purposefully) left open how much responsibility individual States (governments) have for achieving the globally defined SDGs. The resolution makes clear that each government sets its own national targets ‘guided by the global level of ambition but taking into account national circumstances’ (United Nations General Assembly, 2015: para 55). This globally shared but unspecified responsibility among states provides a weak basis for accountability in general unless a type of moral responsibility becomes widely shared among a wide diversity of actors across governance levels – Such shared responsibility then also needs to be reflected in the follow-up and review system.

At the international level this concerns particularly the various organizations of the UN System – including the Bretton Woods institutions – who primarily support developing countries in their SDG implementation. The UN System has repeatedly been subject to critique for its challenges to coordinate across the system, avoid duplications, etc. But it also has considerable experience with how to coordinate follow-up in the system for internationally agreed upon norms and action problems. In 1992, the UN established the Inter-Agency Committee on Sustainable Development to ensure effective co-operation and coordination of the UN system in the implementation of Agenda 21.³ It allocated responsibility for each

chapter to a task manager who collected all agency inputs and prepared the Secretary-General's reports on progress to the Commission on Sustainable Development.

For the SDGs, it has been made explicit that no one UN institution is 'responsible' for the review of a specific SDG (United Nations General Assembly, 2016b) which also indicates that responsibility for supporting them is shared. The question is then to what degree institutions feel responsible for goals and targets beyond their traditional mandate, and are also held answerable for integrated efforts in the internal reporting system of the UN. The UNGA urges the ECOSOC and its quadrennial comprehensive policy review to take note and review the working methods and agendas of other bodies in the UN system, particularly the UNGA, ECOSOC and their functional and regional commissions 'to ensure that they address implementation of the 2030 Agenda within their respective areas of expertise and mandates, while avoiding duplication' (United Nations General Assembly, 2016a: para 15). This does not provide a clear mandate for shared responsibility where linkages so require. Donor governments who provide aid to developing countries as part of their contribution to SDG17 (strengthen the means of implementation and revitalize the global partnership for sustainable development) also need to feel a responsibility for the integration dimensions of their support for the 2030 Agenda.

At the national level governments will find different ways of assigning responsibility vertically for SDG implementation to other levels of government (provincial, local) and horizontally to different ministries. In order to build the necessary sense of shared responsibility across sectors it will require a process to create ownership for all the SDGs together beyond what specific ones may be the formal mandate of individual institutions. This may be a considerable challenge in the context of evidence of 'widespread demoralisation and demotivation among public servants at the national and sub-national levels in many countries, developing and developed' (UNDP, 2015). There will be considerable variation in how countries institutionalise both measures to support integration across sectors for achieving the goals and targets and how they include the reporting on such measures. Many countries center their monitoring and review around indicators. Mexico, for example, asks all its ministries which one will take on responsibility for which SDG indicators (UNDESA, 2016). This approach means that the type of indicators will be crucial for determining if issues vital for integration will be considered in the accountability regime (see below).

Shared responsibility, however, will be needed beyond governments. Governments have neither the means nor the capacity to implement Agenda 2030 on their own; they are dependent on other actors. Accordingly, governments call for major groups and stakeholders to report on their implementation of the 2030 Agenda (United Nations General Assembly, 2016a).⁴ This of course requires another multitude of actors across the globe to both be aware of the SDGs and accepting to be morally bound by them. Many actors in civil society and business support the implementation of SDGs and reporting on their activities, but there is a long way to go for sufficient engagement by these actors. In addition, it will only be those who engage with the SDGs who submit reports and thereby render account for their actions.

What should be measured? The what question. There are two major features that could be subject to the SDG accountability regime at the global level. One category is progress towards the globally defined goals in aggregate terms. This enables a kind of collective accountability among states – they can hold each other as a group to account for (lack of) sufficient progress. The second category is progress by individual countries towards their nationally adopted goals implicitly also as their contribution to the global goals. Most of the follow-up and review institutionalised around the HLPF is focused on the former, even if

there are some elements of the latter – based on voluntary national reviews. At the national level, each country decides the focus of its follow-up and review.

For supporting integration, it is important to look at how the follow-up and review is addressing the SDGs as a whole including their many interlinkages, and whether it is considering more than just final outcome measures. The structure for the HLPF based reviews is a combination of focused reviews on global progress for a handful of SDGs every year paired with a thematic review that should allow the integrative aspects to come to the fore. One major tool for monitoring global (and also national) progress is a set of indicators for each SDG target. These indicators serve as one of the inputs for the annual *Sustainable Development Goals Report* (SDGR) while the *Global Sustainable Development Report* (GSDR) that will come every four years will be based on broader scientific assessments. The SDGR will include global and regional summaries of the status in a specific year of those goals and targets for which sufficient data were available to provide meaningful figures, acknowledging that many significant gaps exist. In addition, countries are invited to submit voluntary national reviews on progress and there are, again voluntary, guidelines for their reports (United Nations General Assembly, 2016b).

The heavy reliance on indicators is partly a result of the experience with the MDGs for which the follow-up system, based on a limited number of indicators, was hailed as the best framework for monitoring UN goals in history (Ocampo, 2015). However, the MDG indicators have also been criticized by some for being too narrowly focused on targets and less on the effectiveness of the actions taken (Persson et al., 2016a). The selection of global indicators for the SDGs is managed by the UN Statistical Commission, which established an Inter-Agency and Expert Group on Sustainable Development Goal Indicators that prepared criteria and then a list of 241 proposed indicators in various states of readiness, which were submitted to the Statistical Commission in March 2016 (IAEG-SDGs, 2016). Behind this list lies a considerable integration challenge between different priorities for indicators. For government statisticians, the criteria for indicator selection give priority to feasibility, what they were comfortable measuring, while scientists looked more conceptually at what might best measure the target, and the legal experts considered what might show that a problem was being managed. An illustrative example of the differences in criteria is a comparison of the indicators proposed for goal 14 by the statisticians on the IAEG_SDGs for the Statistical Commission, scientists of the SDSN, and the Global Oceans Commission from a Law of the Sea perspective. There is very little overlap between the three sets of proposed indicators, balanced between outcomes, behaviours and interlinkages, with the statisticians concentrating on outcomes, the legal experts on behaviours, and the scientists balanced between outcomes, behaviours and interlinkages (Dahl, 2015).

In addition to indicators, Agenda 2030 encourages national reviews to draw on contributions from indigenous peoples, civil society, the private sector and other stakeholders and suggests to involve parliaments (United Nations General Assembly, 2015: para 79). There are already various initiatives within civil society and the scientific community to generate their own data.⁵ A broader set of actors who contribute information will inevitably increase the diversity and scope of data and information for accountability which will support attention to integration – if there are accountees who focus on that.

Who cares if SDGs are implemented? The ‘by whom’ question

The description above (and further below) of the HLPF centered accountability regime – and experience from other intergovernmental arenas – shows that while states are anxious to review global progress, they are not eager to hold individual fellow states to account for how

they implement SDGs. States will particularly not comment on the level of ambition of individual countries, the priorities they make among the SDGs or how they deal with trade-offs. However, in the context of learning they may engage in discussions on how to create better policy integration and coherence.

The most influential accountees are the various national institutions that may have or receive the role to hold the executive government answerable as part of their formal mandate. The follow-up and review process acknowledges ‘the essential role of national parliaments... in ensuring accountability for the effective implementation of our commitments’ (United Nations General Assembly, 2015: para 17), and the submitted national reviews show that while parliaments are engaged, albeit to varying degrees, there is no overview of the role they have explicitly in follow-up. The SDGs represent soft law and there is therefore no formal obligation to engage them. The International Parliamentary Union and GLOBE International are engaged in research and awareness raising among its members of parliaments across the world about the SDGs and the former has adopted a model resolution which recommends that parliaments mainstream the SDGs into all relevant parliamentary committees (GLOBE and UNEP, 2016; UNDESA, 2016). Supreme Audit Institutions (SAIs) are another potentially very important accountee, if they are given the relevant mandate. In India and Brazil, these institutions are already preparing audits for SDG implementation. The development initiative of the international organization of SAIs (INTOSAI) is developing guidelines on audit preparedness for SDG implementation which SAIs from 40 countries will use to conduct cooperative audits on SDG preparedness and document the lessons learned (UNDESA, 2016). These two potentially influential accountees stand in a hierarchical (principal–agent) position towards the executive government as does the government towards its civil servants. Thus each of these actors need to consider the scope of what they monitor, particularly ensuring that they include behaviour that supports integration. Additional horizontal accountability arrangements by expert councils, stakeholder advisory boards etc. can support integration even further.

Finally people, mostly in the form of national or transnational civil society organizations are the major principals in the accountability regime for the SDGs as States point out in Agenda 2030. Helpful for integration would therefore be a public that took a broad interest in the whole agenda not only their own priority issues. There are some signs that this is happening through for example the collaboration platform Action4SD that was formed in 2016 that bridges environment and development NGOs, and which has one working group on accountability that aims to build capacity and confidence of civil society to monitor progress particularly through citizen-generated data.⁶ There are challenges for performing this role, however. One is funding for long term monitoring and advocacy work, another is the already limited ‘civic space’, in many countries that constrains both the ability of civil society to operate and the degree to which the government ‘accepts’ to be held to account by them (Karlsson-Vinkhuyzen et al., 2017). The latter also relates to the role and freedom of traditional and social media in societal discourses.

How is accountability for SDGs enacted? The process question

The way that global ‘collective’ accountability for all states is formally enacted can be summarized as providing states, who come to the eight day long HLPF meeting every year, various reports based on indicators and other assessments of regional and global progress towards the goals and targets. These reports are the basis for the (mostly behind closed doors) negotiated Ministerial Declaration that ministers adopt in the high-level segment (and every four years with heads of state). The HLPF programme also include

a number of panels with presentations and discussions on various topics related to the cross-cutting theme for the year.

Individual state accountability is in the HLPF context enacted through a written report and an oral presentation by countries who volunteer to be reviewed, followed by a brief discussion including with invited experts that serve as discussants, and the possibility for the audience, state representatives and non-state observers from civil society, to ask questions. Among the first set of 20 countries who submitted reviews to the 2016 HLPF at least a couple included a presentation both from a government representative and a civil society representative. Due to time constraints 'real interaction remained limited' during the question and answer session and it is impossible to know if the comments made will be followed-up (IISD, 2016).

Exploring the diversity of possible national accountability processes is beyond the scope of this paper – they may take place through parliamentary hearings, SDG checks of new laws and policies, monitoring of performance by SAIs or government agencies and through public debate in media. It is too early to evaluate how countries, as encouraged by Agenda 2030, engage civil society in monitoring and follow-up, something that should support integration. Potentially accountability for SDG progress through voting oversight is unlikely unless their implementation becomes highly influential in national politics.

What is good enough? The standards question

The global standards have been agreed upon in the SDGs and their targets, some of them quantitative and thus relatively specific, others qualitative and thus more open for interpretation. The SDGs are still qualified with the word 'aspirational' which gives an indication that it is acceptable not to reach the target. The strong emphasis on the integrative nature of the agenda should, however, make it difficult to be satisfied with unbalanced emphasis of different categories of targets, such as prioritizing development ones over environment ones.

It is less clear what standards countries will use for their internal accountability – will many adopt their own version of the SDGs with specific country based targets or will they simply relate to the global ones without national targets? Will countries prioritize some SDGs above others? Will they incorporate them into legal frameworks or only operate through policies and strategies? The answer to these questions will influence what national standards are used in formal accountability procedures, while civil society actors may make their own choices about these issues. Some NGOs may focus on one or two issues and if they are strong NGOs they can have impact on where governments' attention is turned. There is a risk that goals and targets with more challenging (or no) indicators will be given a lower priority – and these tend to be of the more complex and integrated nature. Open and broad societal debates and dialogues may increase more unified standards for accountability across stakeholders and policy-makers within countries thereby providing a stronger foundation for policy coherence and how to deal with trade-offs.

What do we expect? The effects question

Despite the many calls for a 'strong' accountability regime for the SDGs, only those unfamiliar with the way that international norms can exert influence would expect material sanctions. The HLPF based follow-up and review framework is unlikely to enable much of reputational sanctions either as it is not designed to provide transparent, externally verified information about country performance. Civil society organizations may of course generate and share their own data in or parallel to these meetings that aim to

influence the reputation of countries, but some are explicitly taking a more facilitative approach hoping to encourage learning.⁷ The formal follow-up and review system is per design facilitative with objectives that include learning, it is supposed to, among other things, foster exchanges of best practices and mutual learning (United Nations General Assembly, 2015: para 73), and the voluntary national reviews should ‘facilitate the sharing of experiences, including successes, challenges and lessons learned’ (United Nations General Assembly, 2016a: para 7). The UNSG urges that the ‘integrative and indivisible nature of the SDGs should lead to a review system that promotes a cross-cutting understanding of the significant interlinkages across the goals and targets’ (United Nations General Assembly, 2016b). The guidelines for the national reviews suggest to include, among other themes, how the three dimensions of sustainable development have been integrated through various policies, and the nature of the institutional mechanisms that have been given the lead for coordination and integration (United Nations General Assembly, 2016b). Such a clear focus on learning should be conducive for integration. The question is only if the modalities adopted in the global HLPF and in national contexts are able to enable mutual learning among the various actors such as governments and UN organizations.

Conclusion and reflections

This article has contributed to the debate on IG by analyzing the relationship between integration and accountability both conceptually and in the SDGs. This analysis of the potential of the emerging SDG accountability regimes to support more integrated policy making had to be confined primarily to the conceptual analysis for the global level as it is too early to evaluate practice and the diversity of national accountability regimes will be considerable.

There are little or no strong hierarchical elements of accountability relationships in the global regime – unless donor institutions impose conditions for that purpose towards their clients. This should be good news for the regime to be supportive of more integrative policies. However, this will only be the case if there is a strong sense of shared responsibility among actors, accountees continuously prioritize integration, information includes behavioural efforts that support integration, evaluation deliberations do not too narrowly rely on quantitative indicators of outcomes, and the aspiration for learning outcomes among countries actually work.

Where we expect to find the biggest challenges and opportunities for accountability regimes to support integration in the national context. As with all international soft (and most hard) law, there is no formal possibility for international ‘enforcement’ but each country has its own policy processes that can be channeled for their implementation if it has the motivation and resources to do so (Karlsson-Vinkhuyzen and Vihma, 2009). We can therefore expect considerable diversity in how the SDGs are implemented and in the formal and informal accountability systems that accompany this. Opportunities lie in hierarchical and horizontal accountability mechanisms at the national level for the overall implementation of SDGs. This can include national institutions such as parliaments and audit institutions using their formal mandates to oversee and evaluate government policy, in the role of civil society and the media doing the same on more informal mandates and finally the internal monitoring and evaluation system of the government (Karlsson-Vinkhuyzen et al., 2017).

However, if integration is to be supported through the more hierarchical elements of these national accountability regimes, it is necessary for accountees to have or acquire a deeper understanding of the underlying interlinkages among the goals and targets.

Based on such understanding they can engage in accountability mechanisms for various relevant actors although it is challenging to create such mechanisms for holding networks to account. The focus on learning which has become central to the global follow-up and review design is an opportunity for strengthening not only integration but also accountability regimes. There is still much to learn however, about how to strengthen integration and accountability, and the dynamic among these – and as Mansbridge (2014) argues ‘[e]xperimentation is usually the best way to evolve an accountability system’.

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Supplementary Material

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Notes

1. See Table I in supplementary materials.
2. For example, a study evaluating progress on 90 global environmental goals showed significant progress only in three and little or no progress (or deterioration) in about half of them (United Nations Environment Programme 2012).
3. See www.unsceb.org/content/inter-agency-committee-sustainable-development-iacsd
4. Major groups and other stakeholders is the terminology used in the HLPF for various non-state actors including civil society, business and academia.
5. See for example <http://civicus.org/thedatashift/>
6. See <http://action4sd.org/activity/monitoring-accountability/>
7. Interviews with NGOs during the International Civil Society Week, Bogota, April 2016.

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