Excellency,

I have the honour to enclose, herewith, the Summary of the key messages that emerged from the Interactive Dialogue that was held on Thursday, 1 May 2014 on "Elements for an Accountability Framework for the Post-2015 Development Agenda". A copy of the summary is also available on my website at http://www.un.org/en/ga/president/68/events/, under the Calendar tab.

I am grateful for your active participation during the Dialogue which provided an opportunity for an initial exchange of views and ideas on approaches to monitoring, review and accountability as well as on a monitoring framework for the implementation of the post-2015 development agenda. I hope that this Dialogue will enrich deliberations on the shape of a new universal development agenda that is transformative, people-centred and inclusive.

Please accept, Excellency, the assurances of my highest consideration.

John W. Ashe

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To All Permanent Representatives and Permanent Observers to the United Nations New York



Summary of the key messages of the General Assembly Interactive Dialogue on

Elements for an Accountability Framework for the Post-2015 Development Agenda

Thursday, 1 May 2014
Economic and Social Council Chamber
United Nations Headquarters, New York

Overview

The Interactive Dialogue of the President of the General Assembly on "Elements for an Accountability Framework for the Post-2015 Development Agenda," was held on 1 May at the United Nations Headquarters in New York.

The Dialogue had the dual objective of initiating discussions among Member States on possible approaches to monitoring, review and accountability and articulating ideas for a monitoring framework for the implementation of the post-2015 development agenda. A background note¹ and programme² of the event are available from the PGA website. The programme is also annexed to the present summary.

The Dialogue consisted of two panel discussions, each of which had a wide range of diverse speakers coming from government, parliament, academia, civil society and the private sector. During the interactive discussions that followed the presentations, several Member States took the floor and expressed a variety of views.

Overall, the main message shared by many speakers was the challenge of setting up a universal and transformative agenda that responds to specific national, regional and global realities. Without prejudging any of the ongoing processes, there was broad consensus that this will require a strengthened accountability framework that is inclusive and has broad-based ownership, is participatory and engages peoples and citizens at all levels. The following six main messages and themes emerged during the Dialogue regarding a future monitoring and accountability framework:

- A new accountability framework is necessary to support the implementation of the post-2015 development agenda. An accountability system should be guided by national ownership and leadership, and also involve all stakeholders. Building institutional capacity and skill sets for data monitoring at the national level is of critical importance.
- Such an accountability framework should go beyond the MDG framework and close the gaps that were not covered. It should not only be a tool for tracking progress, but should also be intrinsically linked with policy and implementation and be an integral part of the formulation of the post-2015 development agenda.

¹ http://bit.ly/1irG1QH

² http://bit.ly/106wOoK

- There is a need to encourage accountability, including peer reviews, at the regional level.
 Countries in the same region share similar challenges and are likely to make greater progress by collectively addressing them.
- 4. National and regional accountability frameworks need to be anchored in a global accountability framework that is simple and focused, and provides clarity on the roles of the different actors.
- 5. The benefits of a decentralized system of accountability were highlighted for ensuring that all stakeholders take ownership and are incentivized to share, evaluate and adjust their policies.
- A multi-layered approach could work with parliaments at the national level, peer-review
 mechanisms at the regional level, and with the High-level Political Forum and the Economic and
 Social Council at the global level.

Opening session

- 1. His Excellency John Ashe, President of the General Assembly, opened the session by welcoming the interactive dialogue and highlighting that a universal development agenda will require an accountability mechanism that is comprehensive and flexible, yet robust, holding different actors to account according to their differing responsibilities. In this regard, he stated that a global monitoring and accountability framework must be inclusive, transparent and based on mutual respect. At the national level, Governments should be responsive to their citizenry, and all stakeholders should play a role in ensuring oversight for aligning international commitments with national development objectives. National efforts should be anchored in an overarching global framework.
- 2. The President proposed three main elements to achieve a universal and inclusive framework for accountability for the post-2015 development agenda: build upon the existing accountability framework and be mutually reinforced; promote simple monitoring compliance by enhancing mutual learning and exchanges, and; link the framework to the renewed global partnership for development and ensure the fulfilment of related commitments.
- 3. The Secretary-General presented three points for going forward with the post-2015 development agenda: accountability as an essential tool to ensure commitments are followed; hearing the voices of the people throughout global conversations, and; setting up universal but decentralized accountability systems that build on existing mechanisms. He underscored the examples of regional peer review mechanisms and the possibility to explore similar arrangements to anchor a global platform.

Panel Discussion I: Concepts for a new accountability framework or frameworks for the post-2015 development agenda

4. **Ms.** Amina Mohammed, Special Advisor of the Secretary-General on Post-2015 Development Planning, acted as moderator of the panel discussion. In opening the discussions, Ms. Mohammed stressed that a new accountability mechanism would be a key piece of the post-2015 development agenda and that the agenda itself should appeal to realities at all levels. The legitimacy of the accountability system would critically hinge on its ability to persuade and mobilize, and promote the trust between society and the state. Forging linkages between the different levels and multiple layers of accountability as well as ensuring inclusive involvement of all stakeholders would also be very important.

- 5. **His Excellency Od Och,** Permanent Representative of Mongolia, provided the example of Mongolia in implementing a monitoring and accountability framework. He highlighted the importance of such mechanism for ensuring that national goals were achieved, despite the many challenges faced. Its implementation produced mixed results and proved the difficulties of not having sound indicators to monitor targets, for example in the field of human rights and governance. He recommended that the monitoring and accountability framework should be led by high-level officials. In the case of Mongolia, Presidential leadership guaranteed the implementation of the needed changes and ensure accountability. He highlighted that transparency should be at the centre of any meaningful accountability system.
- 6. **Mr. Scott Vaughan**, International Institute for Sustainable Development, said there was a need for a robust, credible and evidence-based monitoring and accountability mechanism for the post-2015 development agenda. Accountability and information was a substantive and integral input to implementation, and policy implementation will be a key challenge for both developed and developing countries. A challenge in the post-2015 development agenda would be coherence and coordination, and surmounting this would require review at the global level on the basis of information that could be compared across countries, and a global reporting system, as is the case with the WTO trade policy review mechanism. He identified incentives, capacity building and the involvement of all stakeholders as critical to effective accountability mechanisms.
- 7. **Dr. Claire Melamed,** Overseas Development Institute, stressed the consideration of "accountability to who?" and "accountability for what?" in designing the post-2015 development agenda. Governments had to first and foremost account to their citizens and secondly to exercise horizontal accountability to themselves. The essential raw material for this process was accurate and timely information, and this unfortunately was lacking. A "data revolution" that focused on essential and regular information gathering was necessary to close this gap. It was also necessary to identify the forums where governments would account to each other on the basis of agreed metrics to determine whether they were fulfilling their commitments, and also to review whether the policies and programmes to meet those commitments were in place. The guiding principles for accountability should be efficiency, flexibility and accessibility.
- 8. **Mr. Ignacio Saiz**, Center for Economic and Social Rights, said the absence of robust accountability was the most damaging impediment to the implementation of global programmes. The Human Rights Council had offered many best practices and lessons that could be borrowed to close the gaps in accountability in the area of development. The clear delineation of duty-bearers and rights-holders was a solid basis for tasking, as the focus on governments only often obfuscated other responsible parties. The biggest deficit in the current accountability system was the lack of clear definition of the responsibility of all actors, the lack of answerability in cases of default and the lack enforceability at all levels. Without closing these deficits, accountability could not be effective. National legally binding accountability systems were a good place to start as they embodied all these elements. Other good examples at the global level included the Commission on Information and Accountability on Women's and Children's Health, whose rights-based and multi-layered approach could be a model for the post-2015 development agenda. Thus accountability should address all levels, and the goals to be monitored and accounted for should be framed in a human rights approach.
- 9. **Mr. Anders Johnsson, Inter-Parliamentary Union**, focused on the role of parliaments as crucial enablers for achievement of results. He underlined that even though accountability is not legally binding at the global level, national governments could legislate international commitments into domestic laws that could be enforced, and thereby facilitate their incorporation into governmental structures for that help raise awareness and incorporate them into programmes and

budgets. Governments, he urged, should see parliaments as partners in promoting implementation and efficient use of resources. He agreed that accountability was more credible when it includes enforceability, based on good information and human rights principles. A DCF survey had shown that parliaments were playing and minimum role, and the DCF was a good forum for all stakeholders to talk about development cooperation.

- 10. Mr. Roberto Bissio, Social Watch, provided an historical and philosophical approach to accountability. Some of the elements that can be learnt from this in the context of monitoring and accountability for the post-2015 development agenda were: the importance of policy and regulations, means of implementation (through taxes), compliance mechanisms (through justice), and involving all constituents in the process in accordance with their responsibilities.
- 11. Mr. Marc A. Levy from the Center for International Earth Science Information Network, Earth Institute, Columbia University provided insights from a sustainability science perspective, emphasizing that a proper conceptualization of accountability had to look at systems that are linked dynamically and interact with each other across space and time. He cautioned that periods of transitions often opened up vulnerabilities. Given the systems-oriented nature of sustainability, he suggested that accountability mechanisms will be required: (a) to be sensitive to multi-processes and multi-stakeholders as well as temporal contexts; (b) to build on information system fit for purposes requiring thus new institutional mechanisms that can provide robust reliable cost-efficient information streams;(c) to organize the collection, synthesis and distribution of information around goals for education, discovery and mutual adjustment; (d) to utilize appropriate time frames that not only cover 15 year-cycles for example but that can have variable timeframes appropriate to relevant elements of the new development agenda; and (e) to be organized around entry points that are primed for transformative change such as the food-water-energy nexus, rather than relying on traditional sector-based accountability mechanisms.
- 12. On behalf of Ms. Joanna Kerr from Civicus, Mr. Jefferey Huffines emphasized the relevance of data collection and on the need for governments to democratize the accountability process. He said that data collection can be used to curate information and to leverage it to empower people to contribute in data production. He recognized that at the same time the complexity of data can jeopardize the data collection process. Three development priorities should be: coverage: build capacity in the global south; comparability to enable the development of standards, and; campaigning to bring a collaborative approach.

Panel Discussion II: Learning from existing review mechanisms

- 13. **Mr. John Hendra**, UN Women, moderator, opened the afternoon session on "Learning from existing review mechanisms" by affirming the messages of the morning session. A transformative rights based agenda requires a clear accountability mechanism that covers the global, regional and national levels. The review and monitoring mechanisms and processes must be independent, inclusive and participatory and be based on robust data that are accurate, easy to use and fully accessible. It also needed mutual, horizontal accountability between governments, with strong national institutions and parliamentary processes and significantly strengthened social accountability, all transparently delivered. Civil society participation has called for a new accountability system that must go further than in past practices, including the MDG framework. It should also address emerging challenges such as inequality.
- 14. **Mr. José Antonio Ocampo**, Professor of Professional Practice in International and Public Affairs, Columbia University, identified the major problems in accountability mechanism has been the weak mechanisms at the international level. The national level has good oversight agencies as

national parliaments are making governments accountable for their actions. Subsequently, there is the need to put the foundation of any mechanisms with an inclusive role for civil society. The weakest accountability mechanism is monitoring, yet in the case of the MDG's, we put in place a strong statistical system in comparison to what preceded it. A stronger system is that of surveillance, such as Article 4 of the IMF or in trade policy reviews of the WTO, and is used to evaluate if governments are meeting specific commitments. The next level higher is one of peer reviews: These are practiced most broadly by the OECD which applies mutual pressure to meet international commitments, similarly we see review mechanisms in the African Union and other international institutions. There are few cases of enforcement and common to all of these is the information problem. Though not everything can be measured, we need a data revolution not in techniques, but in getting good basic information, for example, on low income countries, on inequality, social spending, and labour markets. One way to rectify this is to increase resources to the UN Statistics Division. In any system, we will have to use the global architecture, including the different layers of international governance which must start at the local level and on-board national parliaments in meeting international targets. The best form for peer reviews will be the regional level. At the international level, we must include the full ECOSOC system, for example, to amplify the scope of the goals, the Commission on the Advancement for Women should play a strong monitoring role in any gender SDG.

- 15. Though not everything can be measured, a data revolution was needed not in techniques, but in getting good basic information on low income countries on inequality, social spending, and on labour markets. One way to rectify this situation is to increase resources to the UN Statistics Division. In any system, the global architecture, including the different layers of international governance, must start at the local level and bring on board national parliaments in meeting international targets. Research had shown that the best form of peer reviews will be at the regional level. At the international level, the full ECOSOC system should be included to amplify the scope of the goals. For example, the Commission on the Status of Women should play a strong monitoring role in any gender-related SDG.
- 16. Ms. Navanethem Pillay, United Nations High Commissioner for Human Rights, stated that accountability was a critical issue to development, a topic that to date had not received its share of attention in the context of the post-2015 development agenda. Without accountability, the post-2015 agenda risks becoming a list of empty promises. In the case of the Millennium Development Goals, "shortfalls had occurred not because the goals are unreachable, or because time is too short. The international community was off course because of unmet commitments, inadequate resources and a lack of focus and accountability." There must, then, be a strong accountability system for the post-2015 development agenda. The international community needs a well-crafted post-2015 accountability framework, effective accountability mechanisms and an enabling environment for accountability.
- 17. In terms of the post-2015 accountability framework, goals, targets and indicators need to be established, and currently the Open Working Group was taking a lead on much of this work. There is a need to identify effective accountability mechanisms to monitor progress towards the defined goals. To go beyond the level of accountability that the MDGs provided, there is a need for a 'web of accountability' that draws on existing mechanisms. There is also a need to build a 'cycle of accountability', by systematically linking those existing mechanisms. Accountability mechanisms can be political, administrative, social, judicial or quasi-judicial in nature. Their roles include public reporting, reviewing and monitoring progress, establishing forums for dialogue, and providing redress when rights are violated.

- 18. Multiple accountability mechanisms exist at the global level, even within the United Nations system, and often in the same or overlapping policy fields. These mechanisms must draw on each other more systematically to ensure that the post-2015 accountability edifice is greater, not less, than the sum of its parts. Synergies must be identified, and wasteful duplication eliminated, to maximise impact and ease the reporting burden of countries. Lessons can be drawn from the UN Human Rights Council's Universal Periodic Review to mobilize all actors around the new SDGs in a similar way, as a strong boost that the likelihood that the new goals will be met.
- 19. **Ms. Teresa Fogelberg**, Deputy Chief Executive, Global Reporting Initiative, affirmed the need for businesses to be accountable in the future framework, bringing together the movement of business sustainability with the intergovernmental monitoring of the Post-2015 agenda. Advancing business sustainability practices requires a strong link between all stakeholders. The drivers for lack of progress so far had been the public lack of trust in the private sector, and this must be addressed through increased transparency. The launching of Sustainability Reporting Guidelines consisted of accountability principles and standard disclosures in the environmental governance spheres. The guidelines provided a reporting format for the most important current normative frameworks. Currently, over 5,000 companies participate in this initiative, and can and are held accountable through their public reporting. More needs to be done to include all estimated 80,000 largest businesses in the world today. The biggest driver for this should be national parliaments; it had been noted that mandatory reporting had incentivized and thus increased social responsibility of businesses.
- 20. **Mr. Paul Zeitz**, Global Development Incubator, stated that there was a need for innovative thinking in creating a new accountability framework. A review of existing mechanisms found that most accountability frameworks are operating within their own silos, with little or no linkages or coordination. Given this starting point, the initial efforts of the Member States to create new SDG accountability mechanisms were saluted. Additionally, Mr Zeitz recommended that Member States and all other stakeholders join forces to establish a pluralistic and open multi-stakeholder 'mutual accountability' mechanism that is complementary, and connected to the intergovernmental UN review processes.
- 21. The five key attributes of existing monitoring and accountability mechanisms that are essential for the SDGs to catalyse bold and transformative action were inclusive and multistakeholder governance; universal, voluntary, and commitment-based approaches; independent review mechanisms; broad-based youth and citizen engagement; and open-sourced and transparent data-driven action. A multi-stakeholder SDG-wide mutual accountability mechanism would help mobilize and sustain a diverse range of financial resources that were needed to achieve the SDGs. Such an accountability mechanism would allow resources from internal and external and public and private sources to clearly target the most pressing needs.

Dialogue: Highlights of interventions by Member States

Process of formulating a framework

Panellists and many delegates expressed the view that the discussion on developing a
monitoring and accountability framework should proceed together with the elaboration and
design of the post-2015 development agenda. It was suggested that the monitoring and
accountability framework should be seen as part and parcel of the means of implementation. A
transformative post-2015 development agenda needed an accountability framework that is
forward looking and this should be addressed in the forthcoming synthesis report of the
Secretary-General.

- General Assembly resolutions 67/290 and 68/1 provide a basis for the review of the post-2015 development agenda. Any accountability framework must respect the intergovernmental and voluntary nature.
- Many other participants expressed concerns about formulating an accountability framework before the agenda was agreed upon. Since the intergovernmental negotiations on the post-2015 development agenda had yet to start, as well as negotiations on the means of implementation, it appeared to be too early to define monitoring and accountability, and it was mentioned that the discussions on accountability should not affect these processes.

Elements of an accountability framework

- The elaboration of the post-2015 development agenda offers an opportunity for the
 international community to launch a transformative approach to accountability. Accountability
 strengthens political commitment, promotes a culture of justification of policy choices and
 resource allocation and improves incentives for fair delivery of services. To support the agenda,
 the monitoring framework would need to be independent and robust.
- A weak area related to the Millennium Development Goals (MDGs) has been an insufficiently strong monitoring and accountability framework. This would need to be strengthened in the post-2015 development agenda framework. This framework should be an instrument for achieving goals and delivering results. The framework should ensure dignity for all on a healthy planet, offer voice to the voiceless, and should be provide incentives to deliver on commitments.
- The transformational impact of the agenda relied on its universality, which had to take into
 account differentiated historical responsibilities. In areas such as inequality, governance and rule
 of law, targets would need to be both national and international. Accountability to people is one
 of the most important human rights principles, and a web of accountability must be drawn on
 systematically.
- The future accountability framework should allow for the sharing of best practices and lessons. It should also ensure transparency and mutual accountability, and will need to monitor progress and promote sound policies and effective financing by national governments with the goal of improving people's lives everywhere. It is important to learn from recent experiences with monitoring and accountability frameworks. This includes: (a) data quality, accessibility and use of technology; (b) involvement of multiple and diverse stakeholders; (c) recognition that international cooperation needs to be universal and go beyond the traditional actors, and (d) the need to avoid a heavier burden of reporting.
- Sound governance will be central in the implementation of the Sustainable Development Goals
 as well as holding stakeholders accountable for delivery.
- The inter-governmental monitoring and accountability framework will need to take into
 consideration the developmental needs of developing countries. It should be accompanied by
 capacity building, shared best practices and technology. The framework should preserve its
 intergovernmental and voluntary nature. An intergovernmental mechanism should do periodic
 reviews of the means of implementation, including ODA, transfer of technology and capacity
 building.

- In the context of the new accountability framework, there could be one United Nations report
 on the status of the implementation of the global partnership and the means of implementation;
 and there could be a strong peer review mechanism, for example, along the lines of the African
 Peer Review Mechanism.
- Any envisaged evaluation should be based on the three pillars of sustainable development.
 Developed countries should be held accountable for their international commitments to official development assistance and technology transfers to the global south, and at their national level they should be accountable for their consumption and production patterns.
- An accountability system should be guided by national ownership and leadership, and also
 involve all stakeholders. Building institutional capacity and skill sets at the national level is of
 critical importance. Member States that lack capacity should receive bilateral national, regional
 and international support to build them.
- Not all forms or aspects of development cooperation will be incorporated into the SDGs. It is
 therefore important to make sure that the elements are captured in a broader system. The
 United Nations facilitated agreement on the MDGs as well as on many other commitments
 important for development that were subject to monitoring and accountability. The
 accountability framework must take into account the commitments made to SIDS and LDCs.
- With regard to the common but differentiated responsibilities and monitoring and global cooperation, there is need to have a much stronger accountability framework than what is in place for MDG 8.

Systems of accountability – levels of implementation

- A credible accountability mechanism must be purpose driven, giving support in terms of core
 resources to the multilateral system to ensure mandates are implemented in full. Periodic
 progress reviews on specific goals and targets are essential.
- The future framework should include mutual accountability, and build on existing national, regional and global levels. National and regional accountability frameworks need to be anchored in a global accountability framework that is simple and focused, and provides clarity on the roles of the different actors.
- Accountability at the global level would require stronger institutional governance of international institutions. Developing countries should above all be accountable to their own societies. Developed countries should be accountable for meeting their ODA commitments.
- The accountability framework should draw upon the existing systems and be decentralized, as
 no single mechanism could serve all purposes. Such a decentralized framework would redress
 the major weakness of the Annual Ministerial Review.
- There is a need to encourage accountability, including peer reviews, at the regional level.
 Countries in the same region share similar challenges and are likely to make greater progress by collectively addressing them. There is also a need to strengthen existing regional mechanisms, such as the African Peer Review Mechanism.

- Country level monitoring should be at the centre, since country ownership was the best way to
 ensure accountability. Country ownership, inclusiveness and transparency were key elements of
 an accountability structure. Capacity building will be crucial, especially when considering
 accountability.
- The new accountability framework must be subjected to the scrutiny of intergovernmental bodies, such as the General Assembly and the Economic and Social Council. Meetings of the High-level Political Forum (HLPF) under the auspices of ECOSOC should ensure transparency and accountability to contribute to increased confidence in the review system. The accountability structure must be flexible and adaptable. A horizontal review mechanism that includes both developed and developing countries and the UN system should be implemented.
- There needs to be openness to working with the HLPF, DCF and other mechanisms, and to any
 new ideas. The importance of finding ways to empower the HLPF to fulfil its mandate and to
 reflect on previous unsuccessful experiences was highlighted. The HLPF should establish a robust
 review mechanism of all countries to examine its impact and efforts in achieving sustainable
 developments. The review mechanism should be flexible, evolutionary and focused on learning
 by doing.

Partnerships

- There was a need to include new actors in the monitoring and accountability framework. The
 future accountability framework should be clear on the roles of the different actors.
- Public-private partnerships should be subjected to a responsible framework of accountability.
- Political will is a prime requisite to achieve accountable partnerships for development. Political
 momentum appeared to have weakened with a gap between commitment and delivery on MDG
 8.

Data and information

- The importance of quality and accessible data and information and related capacities at the
 national level was highlighted. It is important to collect and organize disaggregated data as a key
 element to inform programme decisions and establish an effective accountability system. It is
 also important to enhance data availability and quality to ensure that no one is left behind.
- In order to achieve good data collection and fulfil the existing gaps, there was a need to invest in data collection and allocate appropriate resources. It was also recommended that there should be strong support to build a user-friendly statistical data, accessible to all.
- Statistics play a strong role in policy making and accountability. The emerging consensus for a
 data-driven monitoring system is positive. Standards of measurements should vary and be
 flexible. It will be important to establish objective measure of deliverables for monitoring, and
 there is need to avoid subjective criteria. Yet, not everything can be measured.
- Capacity building in data and statistics is required. The tasks are overwhelming for some
 governments alone, so new partnerships need to be formulated, based on a spirit of
 transparency, mutual respect and accountability. It is important to enhance the capacity of
 developing countries to measure and report on data and for creating coherent data across
 countries.

Closing session

- 22. **Mr. Jan Eliasson,** Deputy Secretary-General, thanked all the participants for their thoughtful interventions. He summed up their contributions with several main points. In particular, accountability is at the heart of efforts to mobilize action and build positive impetus for change. An inclusive and robust global accountability framework for the post-2015 development agenda should engage all actors. It was agreed that there is no-one-size-fits-all solution. An accountability framework should help create an international enabling environment for development. Global accountability must have strong regional and domestic counterparts. Responsibilities of different actors must be clarified. Data and information must be easily accessible, trustworthy, disaggregated, transparent and comprehensible. An accountability framework should also generate incentives for knowledge-sharing, replicating success stories, and learning from mistakes. The framework should be universal in its application. And finally, the UN system should take necessary steps to become fit for purpose.
- 23. In conclusion, the Deputy Secretary-General stated that the event today was neither meant to pre-judge the work of the Open Working Group, nor agree on concrete proposals on accountability. Rather, the event was meant to launch an open and inclusive debate on the basic assumptions of accountability. Accountability should not be an afterthought to the post-2015 development agenda, but rather an integral part of the formulation to ensure that the commitments regarding the agenda were honoured.
- 24. **His Excellency John Ashe,** President of the General Assembly, thanked all those involved for their contributions at the Dialogue. He summarized the key messages from the exchange. He pointed to the general agreement that an accountability framework is necessary to support the implementation of the post-2015 development agenda while noting that some delegations called for the issue to be discussed in other fora, such as the High Level Political Forum, and at the regional level. Many underscored that it should go beyond the MDGs framework and close the gaps that were not covered. It should both track progress, and be linked to policy and implementation. In this regard, it was highlighted that the framework should be elaborated in tandem with the sustainable development goals.
- 25. Speakers and member states also highlighted that a monitoring and accountability framework should promote continuous learning, adaptation and replication across regions and over time. Some pointed to the need for more robust and transparent information to support evidence-based analysis, drawing on user-friendly, accessible and disaggregated data sets. The role of the UN in supporting a data revolution was underscored. They also acknowledged the emergence of new actors such as civil society, private sector and parliaments, and the challenges of ensuring accountability for all stakeholders while allowing them to play their respective roles.
- 26. Some noted the lessons learned from the past years of experience and pointed that monitoring works best among peer countries, mostly at the regional level. They also addressed options for addressing the challenges of coherence and coordination including through decentralized accountability systems as well as multi-layered approaches with parliaments at the national level, peer review mechanisms at the regional level and at the global level, the HLPF, a strengthened ECOSOC and its related bodies.
- 27. Many delegates recognized that while a central accountability framework could not substitute each and every issue-specific accountability framework, it should not add to the burden of reviews and reporting. Rather, it should build on existing mechanisms by borrowing elements from the more robust systems.

28. Finally, participants underscored the need for the new accountability framework to be intrinsically linked to the renewed global partnership for development and to ensure fulfilment of commitments – past and present.