STUDY

Moving forward with the SDGs

Implementation challenges in developing countries

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- The Sustainable Development Goals (SDGs) reflect an ambitious development objective with a transformative vision. The new development agenda makes for a holistic developmental framework. Experts are forecasting that the new agenda could achieve more than its predecessor, the Millenium Development Goals (MDGs). The SDGs bring enormous opportunities, but also immense challenges for developing countries around the world.

- This study identifies five key challenges of implementing the SDGs in developing countries: integrating the SDGs into national, sub-national and local-level development plans; establishing an institutional architecture that can deliver the development agenda; mobilising adequate financial and other resources; realising a "data revolution" with regard to monitoring and evaluation; and developing partnerships by creating platforms for multi-stakeholder participation.

- Delivering the ambitious targets of the SDGs will necessitate the mobilisation of a substantial amount of domestic and foreign resources. Effective institutions and good governance have become critical for mobilising domestic resources and curbing illicit financial outflows. At the country-level, the governments alone cannot implement the SDGs and a multi-stakeholder approach will be necessary. The role of civil society organisations providing a voice to the marginalised sections in the implementation and review process is well understood, but how the private sector will engage itself is not always obvious.

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Contents

List of Acronyms and Abbreviations

AAAA	Addis Ababa Action Agenda
AfT	Aid for Trade
AF	Adaptation Fund
ASAP	Adaptation for Smallholder Agriculture Programme
BBS	Bangladesh Bureau of Statistics
BEI	Bangladesh Enterprise Institute
CPIA	Country Policy and Institutional Assessment
CSRC	Corporate Social Responsibility Centre
CSO	Civil Society Organisation
CTF	Clean Technology Fund
DAC	Development Assistance Committee (OECD)
DRM	Domestic Resource Mobilisation
DFI	Development Finance International
ESRF	Economic and Social Research Foundation
GAD	Decentralised Autonomous Governments
GDP	Gross National Product
GEEREF	Global Energy Efficiency and Renewable Energy Fund
GED	General Economic Division
GEF	Global Environment Facility
GNH	Gross National Happiness
GNI	Gross National Income
GPEDC	Global Partnership for Effective Cooperation
HIES	Household Income and Expenditure Survey
FDI	Foreign Direct Investment
ICESDF	Intergovernmental Committee of Experts on Sustainable Development Financing
IFFs	Illicit Financial Flows
IMF	International Monetary Fund
LDC	Least Developed Country
LDCF	Least Developed Countries Fund
LFS	Labour Force Survey
LMIC	Lower Middle Income Country
LIC	Low Income Country

List of Acronyms and Abbreviations

LLDC	Landlocked Developing Country
MoIs	Means of Implementation
MDGs	Millennium Development Goals
MICS	Multiple Indicator Cluster Survey
NSDS	National Strategy for Development Statistics
NPC	National Planning Commission
NSO	National Statistical Organisation
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
OSSAP-MDGs	Office of the Senior Special Assistant to the President on MDGs
PPCR	Pilot Program for Climate Resilience
PPP	Public Private Partnership
POPC	President's Office Planning Commission
SCCF	Special Climate Change Fund
SDGs	Sustainable Development Goals
SDPs	Sustainable Development Plans
SDRs	Special Drawing Rights
SIDS	Small Island Developing States
SME	Small and Medium-sized Enterprises
SREP	Scaling-Up Renewable Energy Program for Low Income Countries
STIPRO	Science, Technology and Innovation Policy Research Organization
TRIPS	Trade-Related Aspects of Intellectual Property Rights
UN	United Nations
UNDP	United Nations Development Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNSC	United Nations Statistical Commission
WDI	World Development Indicators
WEF	World Economic Forum
WTO	World Trade Organization

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1. Introduction

By adopting Resolution 70/1, entitled »Transforming Our World: the 2030 Agenda for Sustainable Development« (2030 Agenda), at the 70th session of the United Nations General Assembly on 25 September 2015, world leaders agreed to work toward achieving the organisation's Sustainable Development Goals (SDGs) (UN 2015a). The scale and ambition of this new, universal agenda are demonstrated by its 17 goals and 169 targets, which came into effect on 1 January 2016, and will serve as a guide to the 193 UN Member States for the next 15 years. The United Nations Statistical Commission (UNSC) finalised the associated list of indicators in March 2016.[1]

The beginning of this new development agenda also marks the end of its predecessor, the Millennium Development Goals (MDGs). Launched in 2000 and valid through 2015, the MDGs made progress in many areas, such as alleviating poverty and increasing access to education (UN 2015b). However, not all the MDGs were met, and performance remained uneven among countries and regions.[2] For instance, not a single least developed country (LDC) achieved all the MDGs (TST 2015). Indeed, a 2014 study by Rahman et al. (2014) showed that the countries that performed well had already prioritised issues highlighted by the MDGs, such as poverty, health and education.

The MDGs had many shortcomings as a development agenda. Many stakeholders saw the MDGs as donor centric due to a lack of consultation at the design stage. The MDGs failed to take into full consideration different national contexts and failed to verify the best starting points in terms of development progress. The MDGs were also designed with little attention paid to their implemention. Discussions on financing the development agenda began only after the MDGs had been adopted. While financing was considered (albeit at a late stage), discussions on the means of implementation (MoIs), such as institutional set-up and coordination between partners, were entirely absent. In addition, MDG monitoring and evaluation systems were also perceived as weak.

The SDG framework was designed to overcome these weaknesses. Its formulation involved a long, participatory consultation process that considered the perspectives of various countries and regions. As a result, the 2030 Agenda represents a more global vision than the MDGs. Indeed, one of the key features of the SDGs is that they are universal in that they are applicable to all countries, whether developed or developing. Concurrently, discussions regarding implementation have been focused on country-led approaches and country-driven issues. In fact, this time financing and other means of implementation were discussed from the outset. In this regard, the Addis Ababa Action Agenda (AAAA), which was adopted by the United Nations (UN) in July 2015, provides a framework for SDG financing.[3]

Experts are forecasting that the SDGs could achieve much more than the MDGs. The SDGs were based on the MDGs, then redeveloped and enhanced, with a special effort made to address the gaps of the MDGs. Furthermore, the SDGs were formulated to be a more comprehensive development agenda. While the main objective of the MDGs was poverty reduction, the SDGs promote rights to development that are socially, economically and environmentally sustainable. The 2030 Agenda has adopted the following underpinning elements: people, planet, prosperity, partnership, dignity and justice. In addition, the seven new focus areas of the SDGs make for a more holistic developmental framework than the one put forward by the MDGs.

The 2030 Agenda proclaims to represent a vision that is »supremely ambitious and transformational« (UN 2015c, para. 7). It is worth noting that developing countries actively participated in the creation of the SDGs, with both governmental and non-governmental entities contributing to this global debate. Indeed, the SDGs are the collective vision of what the world should look like by 2030. Discussions regarding SDG implementation have essentially

1. http://sd.iisd.org/events/47th-session-of-un-statistical-commission/.
2. For example, targets related to poverty, safe water and sanitation were attained at the global level.
3. http://www.un.org/esa/ffd/ffd3/press-release/countries-reach-historic-agreement.html.

been focused on country-led approaches and responded to country-driven issues. Indeed, the 2030 Agenda states that »[c]ohesive nationally owned sustainable development strategies (…) will be at the heart of our efforts« (UN 2015c, para. 63). However, it is vital to explore the extent to which developing countries will be able to make this critical transformation. Some developed countries have already set up commissions and committees to determine the requirements associated with SDG implementation, and the UN has also started working with countries to ensure they get off to a strong start. However, as the world begins to implement the SDGs, there are key challenges that all developing countries are expected to confront.

This paper identifies and summarises the key challenges of implementing the SDGs, putting them into five broad categories. The first challenge for all developing countries will be to integrate the 2030 Agenda into their national, sub-national and local-level development plans. National-level priorities and the worldwide ambition for development will inform such development plans. The second challenge will be to establish an institutional architecture that can deliver the development agenda over the next 15 years. The third and arguably most pressing challenge will be to mobilise adequate financial resources and other means of implementation. Realising the »data revolution« in the context of SDGs is the fourth challenge. Finally, the fifth challenge concerns developing partnerships, as the SDGs have called for a multi-stakeholder approach from the outset. This approach encourages parliamentarians, regional and local authorities, academics and civil society organisations to engage with governments and development partners (UNDG 2015a). This research paper will examine each of these challenges, focusing on early experiences of addressing them in selected countries.

The core objective of this research paper is to explore the challenges faced by developing countries in the initial stages of SDG implementation. In order to achieve this core objective, this paper will:

I. investigate the means of integrating and mainstreaming SDGs into national planning processes in view of national priorities;

II. explore the adequacy of the SDG implementation process in terms of coordination, management and leadership, and the monitoring mechanism;

III. examine the adequacy of financing and other means of SDG implementation in-country;

IV. study the plans put forward for partnership and stakeholder participation in SDG implementation; and

V. review the capacity of national statistical agencies and other data-related issues for the purposes of SDG implementation.

In order to explore the aforementioned core objective, the authors conducted an extensive review of recent literature and policy documents (including official UN documents) related to implementing the SDGs. This paper also benefited from the findings of several ongoing studies being conducted in the Global South by think tanks in the Southern Voice on Post-MDG International Development Goals network. In addition to drawing on this desk-based research, this paper has also gleaned insights from a semi-structured online questionnaire sent to other researchers currently studying SDG implementation in their respective countries. Interviews have provided information on SDG implementation in the following five developing countries: Bangladesh, Ghana, Peru, Senegal and Tanzania. These countries were selected to represent Africa, Asia and South America. Insights for the present study have also been sourced from a stakeholder consultation on SDG implementation in Bangladesh, which involved representatives of government, civil society organisations and development partners. A combination of these has informed the findings of the present study.

This paper focuses on the five major challenges that developing countries face in implementing the SDGs. Section 2 examines the process of aligning the SDGs with national development plans. Section 3 sheds light on the challenges of ensuring that existing mechanisms are suitable for coordinating, managing and monitoring the SDGs. Section 4 explores the adequacy of domestic and external financing options in meeting SDG financing needs.

Section 5 assesses the respective roles of key stakeholders and related institutional arrangements. Section 6 then reviews the capacity of national statistical agencies to realise the »data revolution« needed to successfully measure SDG implementation. Finally, section 7 summarises the main research findings and outlines a series of recommendations for countries and development partners to consider while moving forward.

2. Aligning the SDGs with National Planning Processes

Since implementation of the SDGs will be country led, national ownership and development priorities will provide the foundation for achieving the SDGs as well as the domestic, national visions (LEAD 2015). National development plans will thus need to be compatible with the global agenda. However, integrating the 2030 Agenda into national, subnational and local plans, and dealing with budget allocations, will be one of the major challenges (UNDG 2015b). Not all SDGs are of equal importance in all countries, so each country will handle the SDGs in accordance with domestic realities.

All UN Member States are encouraged to develop »practicable ambitious national responses« to the implementation of the 2030 Agenda (UN 2015c). Countries will now therefore have to explore ways of translating the global goals into their particular contexts. Some have already started the process. In El Salvador, for example, the Minister of Foreign Affairs and the Resident Coordinator of the UN signed a memorandum of understanding on the SDGs to establish a framework for long-term cooperation between UN country teams and the government to implement the 2030 Agenda (UNDP 2015). In Tanzania, the government held a stakeholder consultation in October 2015 during which major issues related to SDG implementation – including the roles of stakeholders and local governmental authorities, data needs and the cultural context with respect to monitoring and accountability – were discussed.[4]

4. Stakeholders took an online questionnaire conducted by Southern Voice partner institutions.

2.1 Reflecting the SDGs in National Development Plans

Many developing countries designed national development strategies explicitly oriented toward achieving the MDGs, which helped achieve the global goals (UNSTT 2012). It is likewise important for each country to ensure that the SDGs are integrated into its national planning processes. The first task will be to translate the ambitious global agenda into practical and executable national plans. Every country has national development strategies dictating their development activities. One major weakness of the MDGs was a lack of alignment with national development planning, so it is very important that the SDGs are well integrated into national planning processes.

One way to ensure this is to formulate national plans with the SDGs in mind. Some countries had been in the process of developing their national plans while the SDGs were being negotiated, which gave them the opportunity to incorporate proposed SDGs into those plans. Uganda, for example, deliberately integrated the proposed SDGs into its second national development plan (UNDG 2015a). Similarly, Ghana's National Development Planning Commission stated its intention to review all sector and district plans to ensure compliance with the SDGs, approve those plans for budgetary allocation and implement the SDGs as part of the national development aims (National Development Planning Commission 2015). Colombia aligned its current national development plan, which it had created in 2014, with many of the draft SDGs and their associated targets (Lucci, Surasky & Gamba 2015). Representatives of Bangladesh's Planning Commission also report that its National Development Policy, the 7th Five Year Plan (7FYP), formulated in 2015, was designed with the SDGs in mind.

Several developing countries have also begun to assess the extent to which the SDGs have been mainstreamed into their existing national plans. An initial review in Ecuador, for example, suggests that 130 of the 169 SDG targets have been reflected in its national development plan (UNDP 2015). Other countries are making similar efforts, often with the encouragement and support of the United

Nations Development Programme (UNDP). Indeed, with UNDP support, the governments of Bhutan and Tonga are conducting rapid integrated assessments of their national development plans for SDG implementation (UNDP 2015). In Bangladesh, both governmental and non-governmental bodies have carried out similar exercises. An assessment conducted by the General Economic Division (GED) of Bangladesh's Planning Commission shows that about 33 per cent of SDG targets are fully aligned with national and sectoral development plans, while another 21.9 per cent are partially aligned with national plans (Alam 2016). Bhattacharya et al. (2016) have also attempted a similar exercise. Egypt has assessed the alignment of key performance indicators in its national plan with the SDGs. The country also enacted a law to unify planning at the national, regional and local levels, and to create a unified database (UN 2015b).

However, incorporating the SDGs into national development plans will not be enough. The SDGs must also be incorporated into sectoral and local development plans. To this end, countries can develop their own national sustainable development plans (SDPs) that highlight relevant considerations in their country, including the priorities and challenges (UN, UNEP, Convention of Biological Diversity 2015). For example, Belize has drafted a growth and sustainable development strategy with a multi-stakeholder policy prioritisation framework designed to evaluate systemic linkages among sustainable development issues (UN 2015b). Once the countries have developed national sustainable development plans, they can use these as a guideline for formulating new sectoral and regional/local development plans. Existing sectoral or regional/local plans and strategies will need to be re-examined and adjusted to achieve national ambitions.

2.2 Challenges of Prioritisation

Within the broad 2030 Agenda, each country can select the targets most relevant to achieving its national goals. The aim of prioritisation is to achieve development suited to each country's specific needs. To accelerate progress, countries will need to identify the policy areas that are most important to them (Gable, Lofgren & Rodarte 2014).

Prioritising SDGs at the country level will raise some challenges. Governments, for example, may choose to prioritise thematic areas in which they already perform well in order to achieve quick results. However, such decisions may not be in the best interest of sustainable development, since completing the unfinished business of the MDGs is one of the main objectives of the SDGs (UN 2015d). Priority should therefore be given to areas in which the MDGs were not achieved. For instance, in a recent study, Bhattacharya et al. (2016) have urged Bangladesh to prioritise areas of weak MDG performance so as to bring about a more balanced development.

As shown in Table 1[5], areas of MDG achievement on a global level included poverty reduction and better sanitation. Significant progress was made in reducing hunger and gender disparities regarding access to education, and increasing universal access to HIV treatment. However, other areas, such as employment, the proportion of land area covered by forest and reproductive health, still require significant attention in order to achieve appreciable progress. In particular, employment and environmental sustainability have been observed as areas of fragility, i.e., where progress has been very slow.

5. Table 1 (see following page) – Note on the categories:
»Achieved« – target achieved by/before 2015.
»Significant« – target very close to being achieved by 2015.
»Considerable« – target toward which good progress was made, although this progress fell significantly short of achieving the 2015 target.
»Moderate« – target toward which some progress was made by 2015.
»Slow« – target whose achievement was only slightly better in 2015 than in 1990.
»Fragile« – target unachieved by 2015 or even a situation that had deteriorated since 1990.

Table 1: Millennium Development Goals (MDGs), Progress by Target[5]

Goals and Targets	Progress Made
Goal 1: Eradicate extreme poverty and hunger	
Target 1.A: Halve, between 1990 and 2015, the proportion of people whose income is less than $1 a day.	Achieved
Target 1.B: Achieve full and productive employment and decent work for all, including women and young people.	Fragile
Target 1.C: Halve, between 1990 and 2015, the proportion of people who suffer from hunger.	Significant
Goal 2: Achieve universal primary education	
Target 2.A: Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling.	Considerable
Goal 3: Promote gender equality and empower women	
Target 3.A: Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015.	Significant
Goal 4: Reduce child mortality	
Target 4.A: Reduce by two-thirds, between 1990 and 2015, the under-five mortality rate.	Considerable
Goal 5: Improve maternal health	
Target 5.A: Reduce by three quarters, between 1990 and 2015, the maternal mortality ratio.	Moderate
Target 5.B: Achieve, by 2015, universal access to reproductive health.	Slow
Goal 6: Combat HIV/AIDS, malaria and other diseases	
Target 6.A: Have halted by 2015 and begun to reverse the spread of HIV/AIDS.	Moderate
Target 6.B: Achieve, by 2010, universal access to treatment for HIV/AIDS for all those who need it.	Significant
Target 6.C: Have halted by 2015 and begun to reverse the incidence of malaria and other major diseases.	Moderate
Goal 7: Ensure environmental sustainability	
Target 7.A: Integrate the principles of sustainable development into country policies and programmes, and reverse the loss of environmental resources.	Fragile
Target 7.B: Reduce biodiversity loss, achieving, by 2010, a significant reduction in the rate of loss.	Slow
Target 7.C: Halve, by 2015, the proportion of the population without sustainable access to safe drinking water and basic sanitation.	Achieved
Target 7.D: Significantly improve, by 2020, the lives of at least 100 million slum dwellers.	Moderate
Goal 8: Develop a global partnership for development	
Target 8.A: Develop further an open, rule-based, predictable, non-discriminatory trading and financial system, including a commitment to good governance, development and poverty reduction, both nationally and internationally.	Slow
Target 8.B: Address the special needs of the least-developed countries, including tariff- and quota-free access for the least developed countries' exports; enhanced programme of debt relief for heavily indebted poor countries (HIPC) and cancellation of official bilateral debt; and more generous ODA for countries committed to poverty reduction.	Slow
Target 8.C: Address the special needs of landlocked developing countries and Small Island Developing States (through the Programme of Action for the Sustainable Development of Small Island Developing States, and the outcome of the 22nd Special Session of the General Assembly).	Slow
Target 8.D: Deal comprehensively with the debt of developing countries (by taking national and international measures that make debt sustainable in the long-term).	Slow
Target 8.E: In cooperation with pharmaceutical companies, provide access to affordable essential drugs in developing countries.	Slow
Target 8.F: In cooperation with the private sector, make available the benefits of new technologies, especially information and communications technologies.	Significant

Source: UN Development Group (2015b). Mainstreaming the 2030 Agenda for Sustainable Development: interim reference guide to UN country teams. Available at: http://sustainabledevelopment.un.org/content/documents/9478undgguidancenote.pdf (accessed on 30 November 2015)

In some thematic areas, the national plans of individual countries may be more ambitious than the global agenda. In this case, countries should not be confined by the global agenda. Once the SDG indicators have been finalised, countries will need to carefully compare the global agenda with their national aims to set individual, country-level targets that are ambitious yet achievable. Tanzania, for example, held a national consultation with stakeholders to discuss issues related to developing national indicators.[6]

Another major challenge in prioritising SDGs at the national level will be the weighing of relative synergies and trade-offs between SDG targets. For example, progress in ending poverty (SDG1) cannot be achieved without also addressing food security (SDG2) and macroeconomic policies to promote full and productive employment and decent work (SDG8). Success in these areas will also lead to better health and wellbeing (SDG3). Trade-offs are also possible. For example, increasing agricultural land use to help end hunger could reduce biodiversity, overuse and pollute water resources, and have negative downstream effects on marine resources – all of which could ultimately exacerbate food security (ICSU, ISSC 2015). Similarly, increased industrialisation could create employment but also undoubtedly lead to an increase in carbon dioxide emissions, which could contribute to climate change. The SDGs also feature a whole range of thematic areas that were not included in the MDGs. While some of these may be crucial for a particular country's development, others may not. Which of these new areas will receive more attention also needs to be considered.

Countries should identify their own priorities through collaboration and dialogue within and among government and stakeholder groups (Bizikova, Swanson & Searcy 2015). This could be achieved by institutionalising an effective national prioritisation process that considers difficult policy trade-offs within financing constraints (Akhtar 2015). Another important exercise will be comparing regional strategies and national development plans (Gandure & Kumwenda 2013) to ensure that country priorities do not exclude development goals that are particularly suitable for the region.

6. Online questionnaire conducted with Southern Voice partners in 2016.

3. Coordination, Management and Leadership of the SDG Implementation Process

3.1 Importance of Coordination, Management and Leadership

Implementing an agenda as broad and integrated as the SDGs will require coordination among governmental ministries and departments at the national level. It will also be important to identify a leading agency with the authority and capacity to orchestrate smooth, integrated action among governmental actors. Past experience shows that national development efforts benefit from coordination by a central planning agency, such as the prime minister's office or the equivalent (Olsen et al. 2014).

Coordination among different levels of government will be equally as important. With its »no one will be left behind« approach, the 2030 Agenda aims to cover all population groups in each country (UN 2015c, para. 4). As local government is the administrative level closest to the people, it will have a key role to play. A strong local government, dedicated to achieving the SDGs and working closely with the central government and other stakeholders, can create ownership among people and communities. Vertical integration between different levels of government will therefore be crucial for connecting national visions with local realities (Olsen et al. 2014).

3.2 Potential Challenges in Intra-Governmental Coordination

The MDGs had many stand-alone goals that could be implemented independently by sectoral ministries and departments. Nonetheless, in most countries, there was weak overall coordination among the implementing agencies. Solving one development problem often created another.

Unlike the MDGs, the 17 SDGs are far more closely interlinked and therefore cannot be implemented effectively in isolation. For instance, SDG2, which focuses on hunger and sustainable food production, also promotes agricultural systems. Here we see how resilience to climate change might help achieve hunger-related targets (Bizikova, Swanson & Searcy 2015). Such an integrated agenda calls for an equally integrated approach to implementation, one that is based on solid intragovernmental coordination. Coordinated actions from different ministries, institutions and stakeholders at the national, provincial and district levels will be needed (LEAD 2015).

To achieve such coordination, countries may wish to consider establishing an interministerial process or mechanism (CBD 2015) to bring together representatives from all relevant ministries and departments. Table 2 provides examples of such coordination mechanisms for SDG implementation and affiliated agencies from a range of developing countries.

In Bhutan, the Gross National Happiness (GNH) Commission coordinates the country's five-year plan. It comprises all ministry secretaries with planning officers, and provides links between individual ministries and the GNH Commission (UNDG 2015a).

Many other countries have embarked on similar practices for the purposes of SDG coordination. Colombia has set up a high-level commission to lead SDG implementation. The commission, chaired by the national planning department with ministerial support across the government and other sectors, is tasked with analysing existing gaps in SDG implementation (Steven 2015). Ghana established a high-level interministerial committee to ensure greater coordination and cooperation between governmental agencies and sectoral groups to perform intergovernmental negotiations and implement the SDGs (National Development Planning Commission 2015).

Table 2: Coordinating Agencies in Selected Developing Countries

Country	Central Coordination Agency	Other Coordinating Agencies
Ecuador	National Planning Council (Senplades)	Executive branch sectoral public policy councils, national equality councils, decentralised autonomous governments (GADs) and citizens' sectoral councils
Ethiopia	National Planning Commission (NPC)	The four clusters of the prime minister's office, federal and regional sector ministries (including the SDG teams), and macroeconomic institutes
Pakistan	Designated unit for SDGs in the Planning Commission	SDG unit at the provincial level, coordinated by the Federal Ministry of Planning and Development
Paraguay	Social Cabinet (for social policies) and the Equipo Económico Nacional (EEN) (for economic policies)	
Nigeria	National Planning Commission and Office of Senior Special Assistant to the President on MDGs (OSSAP-MDGs) (expected to continue this role for the SDGs)	
Tanzania	President's Office Planning Commission (POPC)/ Ministry of Finance and Planning	Economic and Social Research Foundation (ESRF)

Source: Authors' compilation, based on interviews and a literature review

Mapping out in detail the SDGs and the agencies involved in implementing them could help coordination efforts. In Bangladesh, the GED has already done so. This exercise has identified the key ministries as well as those ministries and divisions that may be involved in implementing each target. The draft of the outcome document has been circulated to other ministries for comment (GED 2016). This and other such exercises help create a clear work distribution between ministries and simplify coordination among themselves. Other countries are recommended to carry out a mapping initiative.

3.3 Leadership in Intragovernmental Mechanisms

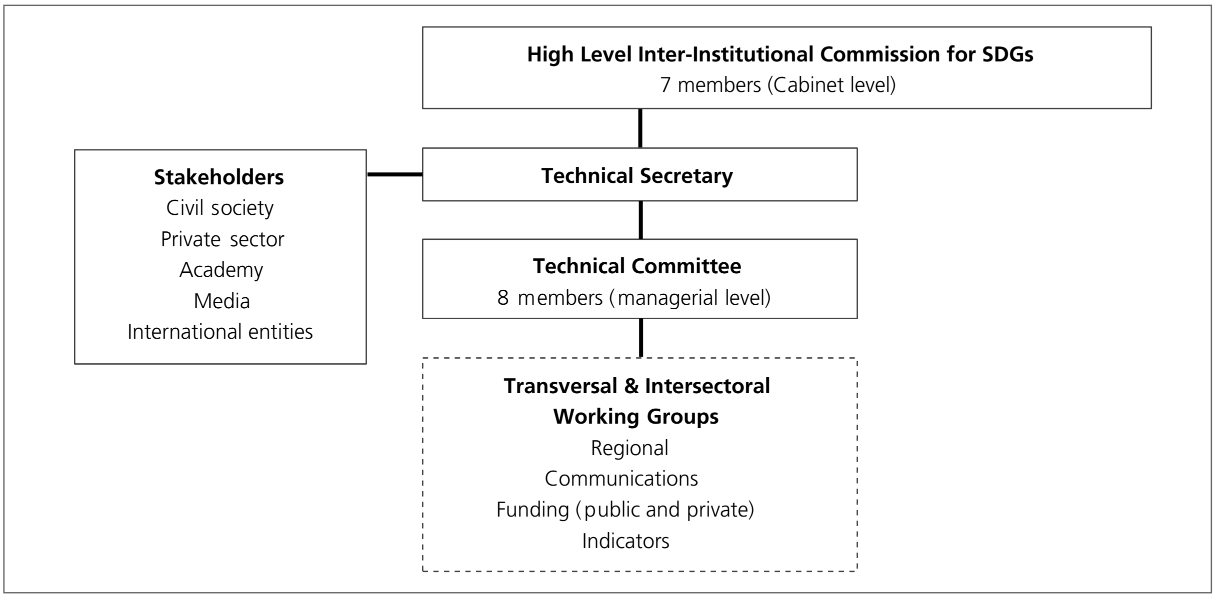
Leadership and vision are instrumental for the political commitment to sustainable development (Olsen et al. 2014). Strong political leadership will accelerate the implementation of the SDGs, and ensure adequate progress and harmonisation of efforts among stakeholders. Many countries have already appointed a leader at the highest political level in order to track SDG implementation. Mexico and Colombia, for example, have allocated this responsibility to the president's office to ensure the strongest possible commitment to achieving the goals (UNSDSN 2015).

Many countries have opted to create a specific unit to oversee SDG implementation. Colombia's president has, by decree, established the creation of the Inter-Agency Commission for the Preparation and Effective Implementation of the Post-2015 Development Agenda and the SDGs (Lucci et al. 2015). The Commission has developed a coordination framework, as shown in Figure 1.

El Salvador also plans to create, by presidential decree, a national council for sustainable development. Honduras has created the innovative Presidential Results-Based Management Platform to monitor intersectoral activities that lead to integrated SDG advancements. This innovative approach has raised a lot of interest in many other countries (UNDP 2015).

Political leaders could also demonstrate their commitment to, and leadership of, the SDGs by speaking to parliament or directly with the people. For example, in Bangladesh, the prime minister has been actively speaking about her government's commitment to implementing the SDGs. Such

Figure 1: Multi-Stakeholder Approaches and Creating Horizontal Policy Coherence in Colombia



Source: UN (2015a). Integrated Approaches to Sustainable Development Planning and Implementation. Available at: https://sustainabledevelopment.un.org/content/documents/8506IASD%20Workshop%20Report%2020150703.pdf (accessed on 6 March 2016) speeches or calls to action can be an effective way to publicise the goals, demonstrate national ownership of them and encourage everyone to do their part.

3.4 Arrangements between Central and Local Governments

The 2030 Agenda calls for an end to inequality within countries (UN 2015c). Successful delivery of such an inclusive agenda is unlikely without cross-government coordination and dynamic countrywide sustainable development partnerships (Steven 2015). To this end, countries will need to secure a significant revitalisation of local government.

Much of the literature promotes integration not only among national ministries but also between national and local governments (Convention of Biological Diversity 2015; LEAD 2015; Olsen et al. 2014). Local government plays a profoundly important role in SDG implementation in many countries. For example, Ecuador has held specific consultations on this issue with 463 people across five of its provinces, realising the need to strengthen decentralisation (UNDP 2015). Some countries can also benefit from sub-national sustainable development strategies (Bizikova, Swanson & Searcy 2015), as these aid SDG implementation at the regional and local levels, and ensure effective coordination with central authorities.

The institutional capacity of local governments to implement the SDGs is a key concern. Governments thus face the task of strengthening the capacity of local, provincial and district governments to deliver and implement the SDGs (LEAD 2015).

Coordinated actions across ministries, institutions and stakeholders, both at the provincial and district levels, will also be a key concern in developing countries (LEAD 2015). Local governments will need to coordinate with central governmental and non-governmental actors. To this end, countries should establish institutional coordinating mechanisms between different levels of governments to foster partnerships and coordination across levels of government. Creating a local agenda for SDGs has also been considered a beneficial practice as it instils a sense of ownership among local citizens. Monitoring and reviewing at the local level will also help increase the transparency of implementation (UNDG 2015a).

Overall, it is crucial that a coordination mechanism for SDG implementation be established across different levels of government. There should be a clear distribution of responsibility between different implementing agencies. Local and central government should have clear channels of communication so that action and information can flow both ways. Finally, there should also be a designated governmental organ that acts as a channel between governmental and non-governmental entities, so as to ensure that other stakeholders are able to contribute and work alongside government.

4. Adequacy of Financing and Other Means of Implementation

The MDGs have been criticised for not clearly identifying the resources needed to implement them (Bhattacharya & Ali 2014). In recognition of this, means of implementation play a crucial role in the 2030 Agenda. MoIs are discussed as a separate goal (SDG17), with MoI targets provided under each specific goal. MoIs for implementing the SDGs can be divided into financial and non-financial instruments. Financial MoIs include domestic revenue mobilisation (DRM), official development assistance (ODA), foreign direct investment (FDI) and public-private partnerships (PPPs). Non-financial MoIs[7] include: systemic issues such as trade in goods and services (including aid for trade, or AfT), overseas remittances, climate negotiations and outcomes, illicit financial flows and the international tax agenda, the global financial architecture and economic stability, the transfer of technology and intellectual property rights, data collection and monitoring, South-South cooperation, etc. (Bhattacharya and Ali 2014).

7. As defined by Bhattacharya and Ali (2014).

4.1 Financial MoIs

Financing will be one of the most critical MoIs for achieving the ambitious SDGs. Some experts have already made preliminary assessments of the cost of implementation. The Intergovernmental Committee of Experts on Sustainable Development Financing (ICESDF) has estimated the annual investment required for infrastructure in the water, agriculture, telecommunications, power, transport, buildings, industrial and forestry sectors at between $5 trillion and $7 trillion globally (ICESDF 2014). Of this amount, developing countries will need between $3.3 trillion and $4.5 trillion per year to finance basic infrastructure, food security, climate change mitigation and adaptation, health and education (UNCTAD 2014). At current levels of public and private investment, that will leave developing countries with an annual financing gap of $2.5 trillion, which is approximately 3.2 per cent of global GDP (UNCTAD 2014). During the International Monetary Fund (IMF) and the World Bank Annual Meeting in October 2014, sessions held on financing for development indicated that SDG implementation would cost three times more than MDG implementation.[8] Concerns have therefore been raised regarding this financial deficit and the demand for SDG financing. It is worth noting that financing needs will differ according to the size of each country's economy. For instance, least developed countries (LDCs), small island developing states (SIDS), landlocked developing countries (LLDCs), countries in Africa and countries emerging from conflict will each have specific needs (ICESDF 2014).

The 2015 Government Spending Watch report, produced jointly by Development Finance International (DFI) and Oxfam International, makes recommendations for SDG financing. These include doubling developing country tax revenues (a move that would require radical overhaul of global tax rules) as well as doubling concessional development cooperation and improving its effectiveness. The report suggests that if Development Assistance Committee (DAC) countries were able to contribute 0.7 per cent of their gross national income (GNI) in ODA, an additional $2.5 trillion annually could be mobilised by 2025. The acceleration of concessional flows from the South brought about a 300 per cent increase during the 2000–2015 period. A similar increase for the SDGs would raise $80 billion for developing countries. However, as it stands, these sources will not be sufficient for financing SDG implementation in developing countries. The GSW (2015) also outlined a number of innovative financing sources, equivalent to a total of $500 billion, including $250 to $300 billion from taxes on carbon, bunker fuels and air travel, $100–$150 billion from taxes on financial transactions and currency, and $100 billion from the issuance of IMF Special Drawing Rights (SDRs).

Various studies show that weak financial flows and weak financing capacity were major constraints for many countries in achieving the MDGs, and that this will hinder successful achievement of the SDGs (Atisophon, Bueren, De Paepe, Garroway & Stijns 2011). In addition, it will not be easy for developing countries to achieve specific targets due to synergies and trade-offs (which MDG financing ignored).

The following tables have been formulated to elucidate the financing situation surrounding SDG implementation. In conjunction with the present discussion, they explore the current situation of some major SDG financing sources.

Domestic Resource Mobilisation

Data provided by the World Development Indicators (WDI) shows that developing countries in East Asia and the Pacific generate far less revenue (as a per cent of GDP) than other regions. Developing countries in Europe, Central Asia, the Middle East and North Africa perform better than the global average (see Table 3).

8. http://www.unrisd.org/UNRISD/website/newsview.nsf/(httpNews)/4F6F18839672DBEEC1257EBA004314A5?OpenDocument.

Table 3: Revenue, Excluding Grants (as a per cent of GDP), by Year

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
East Asia & Pacific (developing only)	..	..	..	..	..	11.6	12.2	17.1	13.0	13.0	12.3	12.4	..
Latin America & Caribbean (developing only)	15.9	..	..	..	..	..	..	..	..	..	..	..	..
Sub-Saharan Africa (developing only)	..	..	..	20.7	21.5	22.3	23.9	24.1	24.1	20.9	20.8	21.6	21.6
Europe & Central Asia (developing only)	..	..	..	..	..	..	..	..	32.4	32.7	33.0	32.9	33.9
Middle East & North Africa (developing only)	..	..	25.2	25.4	25.9	28.4	31.5	30.2	31.6	29.2	..	..	..
World	..	26.2	24.9	24.5	24.5	22.9	23.7	23.9	23.4	22.2	22.5	22.6	23.5
OECD Members	..	27.0	25.5	25.2	25.1	23.8	24.6	24.3	24.0	22.8	23.1	23.3	23.6

Source: World Development Indicators. Available at: http://data.worldbank.org/data-catalog/world-development-indicators (accessed on 17 February 2016)

However, in order to increase domestic revenue, there is a need to increase taxes. Table 4 reveals that, once again, developing countries in the East Asia/Pacific region underperform when compared with other regions.

Table 4: Tax Revenue (as a per cent of GDP), by Year

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
East Asia & Pacific (developing only)	..	..	..	..	..	9.9	10.3	10.7	11.0	10.9	10.7	10.9	..
Latin America & Caribbean (developing only)	11.8	..	..	..	..	..	..	..	..	14.1	14.0	14.8	14.4
Sub-Saharan Africa (developing only)	..	..	..	16.2	17.1	17.7	18.1	18.1	17.9	16.2	14.1	14.3	13.7
Europe & Central Asia (developing only)	..	..	..	..	..	..	..	..	18.8	18.3	18.8	18.9	19.2
Middle East & North Africa (developing only)	..	..	11.8	11.8	11.7	12.3	17.5	16.3	18.4	16.2	..	..	..
World	..	15.5	14.3	14.3	14.6	14.4	15.0	15.1	14.5	13.1	13.4	13.7	14.2
OECD Members	..	15.8	14.6	14.5	14.8	14.8	15.4	15.6	14.8	13.3	13.7	14.2	14.4

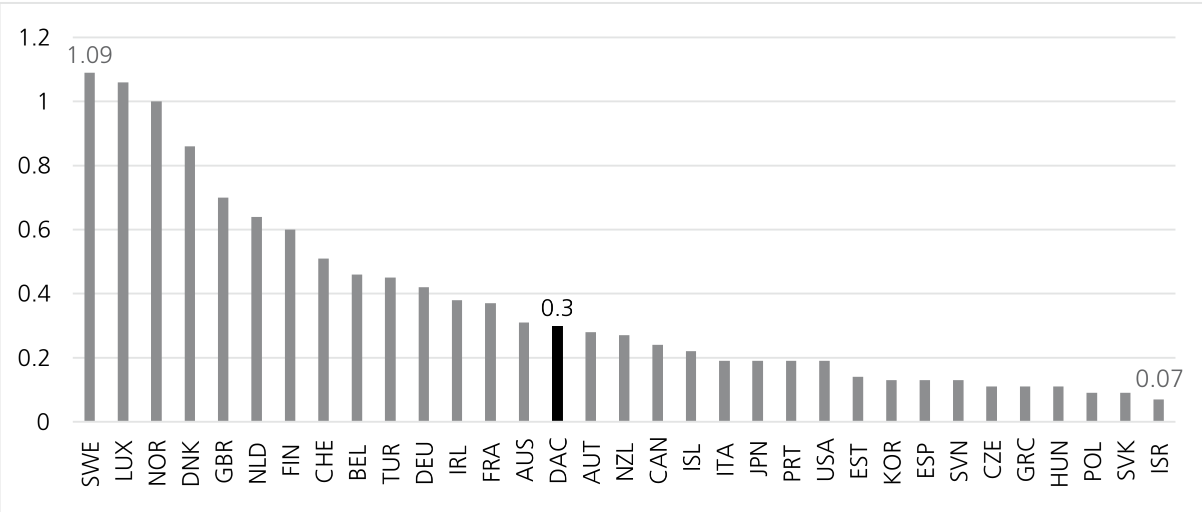
Source: World Development Indicators. Available at: http://data.worldbank.org/data-catalog/world-development-indicators (accessed on 17 February 2016)

Official Development Assistance

SDG17.2 demands that developed countries deliver on their ODA commitments. The level of commitment outlined is »to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries«. It further encourages ODA providers to »consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries« (UN 2015c). Regrettably, according to OECD data, only five countries (Denmark, Luxembourg, Norway, Sweden and the UK) spent more than 0.7 per cent of GNI in 2014 (see Figure 2). Sweden provided the highest amount of ODA (as a share of GNI), at 1.09 per cent. By contrast, Israel spent the least among DAC countries, at only 0.07 per cent of GNI. Overall, DAC country spending on ODA has remained near 0.30 per cent of GNI, less than half of the amount committed. In the same year, ODA to LDCs was only 0.10 per cent of the combined GNI of DAC countries, well below the UN target of at least 0.15-0.20 per cent. Only nine DAC members reached that target in 2013: Belgium (0.17 per cent), Denmark (0.28 per cent), Finland (0.20 per cent), Ireland (0.24 per cent), Luxembourg (0.40 per cent), the Netherlands (0.18 per cent), Norway (0.30 per cent), Sweden (0.33 per cent) and the United Kingdom (0.25 per cent) (OECD 2015).

Unequal distribution of ODA among developing countries is another area of concern. In a 2014 study, Bhattacharya and Khan found that preferences of development partners overlap, and that the concept of aid »darlings« and »orphans« is prevalent among developing countries. Sub-Saharan Africa received the highest level of ODA between 2000 and 2013, followed by the Middle East and North Africa (see Table 5). However, ODA inflows as a share of combined GNI declined for all regions, except for the Middle East and North Africa. Country data on net ODA received (as a per cent of GNI) shows that, in 2013, Liberia received the highest amount (32.5 per cent), followed by Malawi, Somalia and Burundi (30.3, 20.1 and 20.1 per cent, respectively).

Figure 2: DAC Country ODA (as a per cent of GNI), 2014



Source: OECD Database. Available at: http://stats.oecd.org/ (accessed on 4 April 2016)

Table 5: Net ODA Received (as a per cent of GNI), by Year

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
East Asia & Pacific (developing only)	0.5	0.4	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Latin America & Caribbean (developing only)	0.3	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.2	0.2	0.2
Sub-Saharan Africa (developing only)	3.8	4.5	5.6	5.7	4.9	5.1	5.4	4.1	4.1	4.7	3.5	3.3	3.1	2.9
Europe & Central Asia (developing only)	1.1	1.2	1.4	0.8	0.7	0.6	0.6	0.4	0.5	0.6	0.5	0.6	0.6	0.5
Middle East & North Africa (developing only)	1.1	1.1	1.0	1.6	1.9	4.2	2.2	1.8	2.0	1.2	0.9	1.0	0.8	1.6

Source: World Development Indicators. Available at: http://data.worldbank.org/data-catalog/world-development-indicators (accessed on 17 February 2016)

Foreign Direct Investments (FDIs)

Globally, FDI inflows decreased between 2000 and 2014 (see Table 6). While there was an increase in global FDI inflows between 2000 and 2007, a sharp downturn was experienced following the 2008–2009 financial crisis, and FDI flows have been experiencing a downward trend since. In 2014, all regions experienced a reduction in FDI inflows compared to the previous year, except for Sub-Saharan Africa, the Middle East and North Africa. One reason for this could have been the renewed focus on Sub-Saharan Africa given that this was the least successful region in achieving the MDGs. It is clear that this overall downward trend in FDIs must be reversed if the SDGs are to be achieved.

Table 6: FDI Net Inflows (as a per cent of GDP), by Year

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
East Asia & Pacific (developing only)	2.6	2.7	2.9	2.6	2.9	4.2	4.4	4.1	3.6	2.4	3.8	3.5	2.9	3.1	2.8
Latin America & Caribbean (developing only)	3.6	3.9	3.2	2.3	3.0	2.7	2.4	3.4	3.2	2.2	2.6	2.8	3.0	3.6	3.4
Sub-Saharan Africa (developing only)	1.8	4.2	3.1	3.0	2.0	2.7	1.9	3.1	3.8	3.5	1.9	2.6	2.1	2.2	2.6
Europe & Central Asia (developing only)	1.5	2.8	2.2	2.8	3.6	4.6	6.4	6.7	5.7	4.1	2.9	3.9	3.2	2.6	2.5
Middle East & North Africa (developing only)	1.0	0.7	1.9	2.2	1.8	2.6	3.8	3.4	2.9	2.4	1.9	1.1	1.4	1.5	1.6
World	4.0	2.2	1.8	1.5	1.6	3.2	4.1	5.2	3.8	2.2	2.7	3.0	2.5	2.6	2.0

Source: World Development Indicators. Available at: http://data.worldbank.org/data-catalog/world-development-indicators (accessed on 17 February 2016)

Based on this analysis, it is clear that deficiencies in domestic resource mobilisation and a slowdown in FDI and ODA inflows will be major challenges in implementing the SDGs.

4.2 Other MoIs for the SDGs

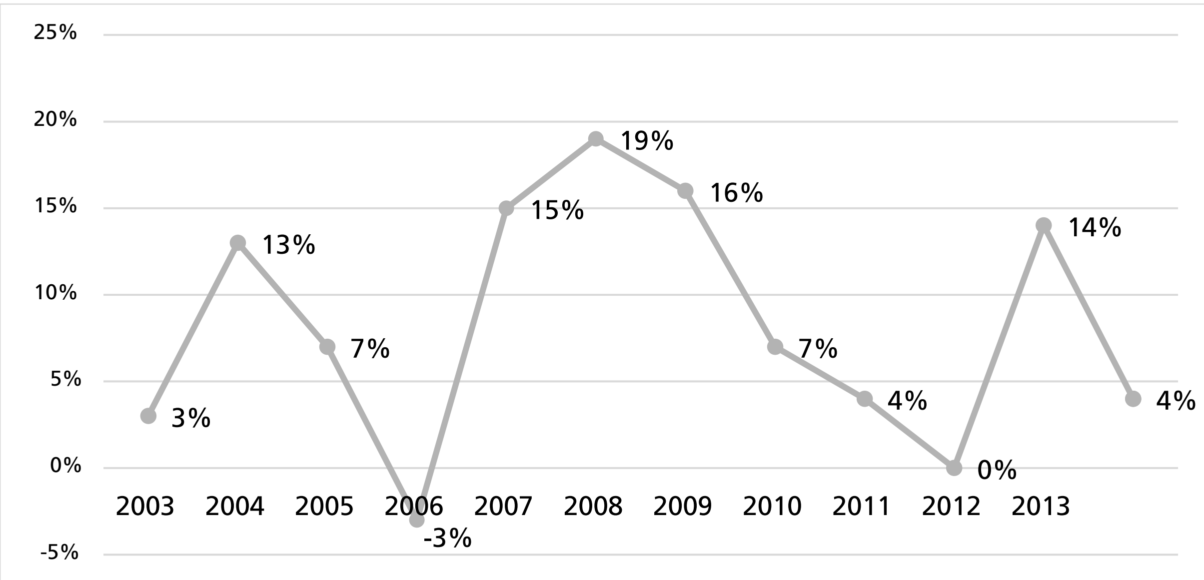
While there have been discussions on climate issues at the global level, discussions on other systemic issues such as global governance have unfortunately not received much attention. One important issue that was not discussed in any substantial depth was financial architecture. Discussions on the international tax agenda achieved limited success at the Addis Ababa meeting. Furthermore, issues surrounding intellectual property rights and the ability of low income countries to access technologies as public goods need to be given greater importance. The 2015 MDG Report states that creating improved market access and addressing non-tariff barriers are prerequisites for changing the trade landscape (UN 2015b). Regrettably, very little progress has been made in this regard. In addition, the unstable growth rate of gross aid for trade (AfT) disbursements shows their unpredictable nature. From 2003 to 2014, AfT disbursements have fluctuated greatly (see Figure 2).

Climate Negotiations and Outcomes

Climate finance is a major issue of SDG financing. According to experts, climate finance should be »new« and »additional«. In 2015, climate finance was discussed in various national platforms, in particular the AAAA and COP21 (i.e., the Paris Agreement). The provisions of these outcome documents will direct climate finance in the coming years. The UNFCCC has a specific mechanism for finance.[9] The Paris Agreement also discusses various issues regarding climate finance, including the need for transparency as well as the special needs of individual countries.

To date, the majority of climate finance worldwide has been spent on mitigation (see Table 7). However, the AAAA and the Paris Agreement both urge countries to change this trend by providing a 50:50 balance in financing both mitigation and adaptation efforts. It remains to be seen whether this will be realised. In the Paris Agreement, advanced economies pledged to mobilise $100 billion per year, by 2020, for adaptation and mitigation efforts in developing countries (COP 16, para. 98). The Paris Agreement also declares that developed countries should take the lead in supplying financing and

Figure 3: Growth Rate in Gross Aid for Trade Disbursements (in millions of US dollars), 2013



OECD Database. Available at: http://stats.oecd.org7 (accessed on 22 February 2016)

9. See UNFCCC Article 11.1.

that »climate finance should represent a progression beyond previous efforts« (UNFCCC 2015), i.e. it should increase over time.

Table 7: Climate Finance (Multilateral Funds), by Type

Adaptation Fund Name	Amount Pledged (in millions of US dollars, current)	Mitigation Fund Name	Amount Pledged (in millions of US dollars, current)
Adaptation for Smallholder Agriculture Programme (ASAP)	366.46	Clean Technology Fund (CTF)	5,299.00
Adaptation Fund (AF)	487.10	Global Environment Facility (GEF4)	1,082.98
Least Developed Countries Fund (LDCF)	963.66	Global Environment Facility (GEF5)	1,350.00
MDG Achievement Fund	89.50	Global Environment Facility (GEF6)	1,101.12
Pilot Program for Climate Resilience (PPCR)	1,125.00	Global Energy Efficiency and Renewable Energy Fund (GEEREF)	169.50
Special Climate Change Fund (SCCF)	350.08	Partnership for Market Readiness	126.50
		Scaling-Up Renewable Energy Program for Low Income Countries (SREP)	528.00
Total	3,381.80		9,657.10

Source: http://www.climatefundsupdate.org/data (accessed on 8 May 2016)

Table 8 gives an overview of the total amount of climate finance currently available. This total is insufficient to reach the $100 billion mark. In addition, the Paris Agreement does not provide for taking legal action for »loss and damage«, which means that developing countries will be unable to legally demand compensation on such grounds.

Table 8: Total Climate Finance Available

Type	Amount (in millions of US dollars)
Approval	14,248.29
Deposit	18,884.89
Pledge	35,744.91

Source: http://www.climatefundsupdate.org/data (accessed on 8 May 2016)

Duty-Free and Quota-Free Market Access

Duty Free-Quota Free is a special World Trade Organization (WTO) mechanism under which LDCs gain trade preferences. In accordance with the decision made at the 2005 WTO Ministerial Conference in Hong Kong, 97 per cent of LDC products enjoy duty-free and quota-free market access to developed countries, with this figure expected to gradually increase to 100 per cent (Laird 2013). However, there has been little progress made on this issue. The recent decision at the 10th WTO Ministerial Conference in Nairobi called for cotton from LDCs to be given duty-free and quota-free access to the markets of developed countries (in addition to the 97 per cent), as well as to developing countries in a position to do so, from 1 January 2016.[10] This decision will be beneficial for cotton-exporting LDCs, such as Benin, Burkina Faso, Chad and Mali.

Illicit Financial Flows (IFFs)

IFFs have become a common phenomenon in developing countries, leaving a deep scar on their investment regimes. The importance of the IFF issue in the context of SDG implementation cannot be emphasised enough (Khan & Akbar 2015). Average IFFs from Cambodia made up as much as 14.8 per cent of the country's GDP (Table 9). For many other developing countries, the corresponding figure ranged between 4 and 5 per cent of their GDP. This severely damages the amount of potential financial resources available for implementing development targets. Developing countries need to make both individual and collective efforts to curb IFFs.

10. https://www.wto.org/english/news_e/news15_e/mc10_19dec15_e.htm.partners.

Table 9: Cross-Country Analysis of Illicit Financial Flows (as a per cent of GDP), 2004–2013

Country	Average IFF (in millions of US dollars)	IFF (as a per cent of GDP)
Bangladesh	5,588	5.5
Cambodia	1,509	14.8
China	139,228	2.7
India	51,029	3.8
Indonesia	18,071	3.1
Nepal	567	4.3
Pakistan	192	0.1
Philippines	9,025	5.1
Rwanda	359	7.4
Sri Lanka	1,997	4.4
Tanzania	482	1.8

Source: World Development Indicators and Global Financial Integrity. Available at: http://data.worldbank.org/data-catalog/world-development-indicators (accessed on 24 April 2016)

Intellectual Property Rights

According to current WTO agreements, members can bring cases against each other if they feel that another government's actions have deprived them of an expected benefit, even if no agreement has been violated. This is termed a »non-violation« case. Opinions differ on how to handle such cases. On 23 November 2015, WTO members, meeting as the Trade-Related Aspects of Intellectual Property Rights (TRIPS) Council, agreed on a draft ministerial decision on non-violation cases in intellectual property. Under this draft decision, the TRIPS Council would be asked to continue its discussions on whether non-violation disputes should apply to intellectual property before making its recommendations to the next WTO Ministerial Conference in 2017. The 10th WTO Ministerial Conference in Nairobi welcomed this decision (WTO 2015).

The above discussions have highlighted the need for developing nations to pay closer attention to systemic issues and other MoIs. However, in addition to a commitment of the necessary resources and energy, implementation of the ambitious SDGs will also require effective institutions, processes and procedures. A range of different institutional challenges and governance issues affected the MDGs, all of which were made even more complicated in the case of SIDS, LDCs and countries in conflict or post-conflict situations (Ghaus-Pasha 2007). As discussed earlier, substantial investments, both from public and private sources, will be required to implement the SDGs. Proper resource mobilisation and utilisation will consequently require effective institutional practices and good governance. The 2030 Agenda recognises the need for good governance, especially »effective, accountable and inclusive institutions at all levels« (SDG16) (UN 2015c). Specifically, Goal 16a states that it is necessary to »strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime« (UN 2015c). Therefore, successful SDG implementation at the country level will be highly dependent on the effectiveness of existing national institutions and their levels of governance.

A cross-country analysis (based on data collected from 2005 to 2014) has been conducted using Worldwide Governance Indicators' estimates. This analysis aims to better understand governance performance in developing economies (LICs and LMICs) in different regions, namely, in Bangladesh, Bolivia, Moldova, Vietnam, Chad, Nepal and Tanzania. While country choice has been based on a random selection, at least one country (either LIC or LMIC) has been selected from each region. A total of six governance dimensions have been estimated, with scores ranging from -2.5 to 2.5, the former number representing weak governance performance, the latter strong. The selected dimensions include control of corruption, government effectiveness, political stability and absence of violence/terrorism, regulatory quality, rule of law, and voice and accountability. The results of the analysis can be seen in Table 10.

Table 10: Estimated Governance Performance in Selected Developing Countries, 2005–2014

Note that figures range from -2.5 (weak governance) to 2.5 (strong governance)

Year	Bangladesh (South Asia region; LMIC)	Bolivia (Latin America and Caribbean region; LMIC)	Moldova (Europe and Central Asia region; LMIC)	Vietnam (East Asia and Pacific region; LMIC)	Chad (Sub Saharan Africa region; LIC)	Nepal (South Asia region; LIC)	Tanzania (Sub-Saharan Africa region; LIC)
Control of Corruption							
2005	-1.4	-0.8	-0.6	-0.8	-1.4	-0.6	-0.6
2006	-1.4	-0.4	-0.6	-0.7	-1.3	-0.6	-0.2
2007	-1.0	-0.4	-0.6	-0.6	-1.3	-0.7	-0.3
2008	-1.0	-0.5	-0.6	-0.7	-1.4	-0.7	-0.4
2009	-1.0	-0.6	-0.7	-0.5	-1.4	-0.7	-0.4
2010	-1.0	-0.4	-0.7	-0.6	-1.3	-0.6	-0.5
2011	-1.0	-0.5	-0.6	-0.6	-1.3	-0.7	-0.6
2012	-0.9	-0.7	-0.6	-0.6	-1.3	-0.8	-0.8
2013	-0.9	-0.6	-0.7	-0.5	-1.3	-0.7	-0.8
2014	-0.9	-0.6	-0.8	-0.5	-1.2	-0.5	-0.8

Year	Bangladesh (South Asia region; LMIC)	Bolivia (Latin America and Caribbean region; LMIC)	Moldova (Europe and Central Asia region; LMIC)	Vietnam (East Asia and Pacific region; LMIC)	Chad (Sub Saharan Africa region; LIC)	Nepal (South Asia region; LIC)	Tanzania (Sub-Saharan Africa region; LIC)
Government Effectiveness							
2005	-0.9	-0.7	-0.7	-0.2	-1.3	-0.8	-0.4
2006	-0.8	-0.6	-0.8	-0.2	-1.4	-0.8	-0.3
2007	-0.7	-0.6	-0.8	-0.2	-1.6	-0.7	-0.4
2008	-0.7	-0.6	-0.8	-0.2	-1.5	-0.8	-0.5
2009	-0.8	-0.6	-0.6	-0.2	-1.4	-0.9	-0.6
2010	-0.7	-0.5	-0.6	-0.3	-1.4	-0.9	-0.6
2011	-0.8	-0.5	-0.6	-0.2	-1.3	-0.9	-0.6
2012	-0.8	-0.4	-0.6	-0.3	-1.5	-1.0	-0.7
2013	-0.8	-0.4	-0.4	-0.3	-1.4	-0.9	-0.7
2014	-0.8	-0.6	-0.4	-0.1	-1.5	-0.8	-0.6
Political Stability and Absence of Violence/Terrorism							
2005	-1.8	-1.0	-0.4	0.5	-1.4	-2.1	-0.6
2006	-1.5	-0.8	-0.4	0.4	-1.8	-1.9	-0.3
2007	-1.5	-0.8	-0.1	0.2	-1.9	-1.9	-0.4
2008	-1.5	-0.7	-0.3	0.1	-2.0	-1.8	-0.2
2009	-1.5	-0.5	-0.6	0.2	-1.7	-1.6	0.1
2010	-1.4	-0.4	-0.4	0.1	-1.5	-1.6	0.0
2011	-1.4	-0.4	-0.1	0.2	-1.3	-1.4	0.0
2012	-1.4	-0.5	0.0	0.2	-1.1	-1.4	0.0
2013	-1.6	-0.3	0.0	0.2	-1.1	-1.1	-0.2
2014	-0.9	-0.4	-0.1	0.0	-1.5	-0.7	-0.5
Regulatory Quality							
2005	-1.0	-0.6	-0.5	-0.6	-1.2	-0.5	-0.5
2006	-1.0	-0.8	-0.3	-0.6	-1.1	-0.5	-0.4
2007	-0.9	-1.0	-0.3	-0.5	-1.1	-0.6	-0.4
2008	-0.9	-0.9	-0.2	-0.6	-1.2	-0.6	-0.5
2009	-0.8	-0.9	-0.1	-0.6	-1.0	-0.7	-0.4
2010	-0.8	-0.8	-0.1	-0.6	-1.1	-0.7	-0.4
2011	-0.8	-0.7	-0.1	-0.6	-1.0	-0.7	-0.4
2012	-1.0	-0.8	-0.1	-0.7	-1.1	-0.8	-0.4

Source: Worldwide Governance Indicators (WGI), World Bank. Available at: http://info.worldbank.org/governance/wgi/index.aspx#home (accessed on 25 September 2015)

The findings show that all seven countries received negative (i.e., below average) scores for the following indicators: control of corruption, government effectiveness and rule of law. Vietnam achieved a positive score for political stability and absence of violence/terrorism over the past 10 years. Tanzania achieved positive scores from 2009 to 2012 for political stability and absence of violence/terrorism, although this figure has fallen below average since 2013. Apart from a few years in Bolivia and Moldova, the voice and accountability indicator score was negative for all countries. Over the last three years (2012–2014), Chad, Bangladesh and Nepal achieved the lowest scores for government effectiveness, political stability, absence of violence and regulatory quality. Vietnam and Chad received the lowest scores for the voice and accountability indicator. Although it would be unfair to make sweeping generalisations about an entire region based on the results from just one or two countries, it does appear that, among these seven countries, South Asian and Sub-Saharan African countries are performing badly in governance when compared to developing countries in other regions.

It is thus clear that SDG implementation requires the establishment of efficient governance systems. And efficient policy-making and execution is a prerequisite for doing so. The 2030 Agenda discusses the systemic issues in establishing a sound policy framework for poverty eradication actions, a conducive policy environment for industrial diversification, and policy and institutional coherence (UN 2015c). The World Bank Country Policy and Institutional Assessment (CPIA) has created a rating system for countries using a set of criteria grouped into the following four clusters: economic management, policies for social inclusion and equity, public sector management and institutions, and structural policies.[11] An analysis of the above-mentioned clusters was conducted for the same seven countries over the same 10-year period (see Table 11).[12]

Table 11: Country Policy and Institutional Assessment (CPIA) Cluster Averages in Selected Developing Countries, 2005–2014

Note that figures range from 1 (low performance) to 5 (high performance)

Year	Bangladesh (South Asia region; LMIC)	Bolivia (Latin America and Caribbean region; LMIC)	Moldova (Europe and Central Asia region; LMIC)	Vietnam (East Asia and Pacific region; LMIC)	Chad (Sub Saharan Africa region; LIC)	Nepal (South Asia region; LIC)	Tanzania (Sub-Saharan Africa region; LIC)
Economic Management							
2005	4.0	4.0	3.3	4.3	3.3	3.8	4.5
2006	4.0	4.2	4.0	4.7	3.0	3.8	4.5
2007	4.0	4.2	4.0	4.3	2.7	3.8	4.3
2008	4.2	4.2	4.0	4.3	2.7	3.7	4.3
2009	4.0	4.2	3.7	4.3	2.5	3.3	4.3
2010	4.0	4.2	3.7	4.2	2.5	3.5	4.2
2011	3.5	4.0	3.7	4.0	2.5	3.2	4.2
2012	3.5	4.0	3.8	4.2	2.7	3.0	4.2
2013	3.5	4.0	4.0	4.2	2.8	3.0	4.0
2014	3.8	4.0	4.0	4.0	3.0	3.2	4.0

11. http://data.worldbank.org/data-catalog/CPIA.
12. Data on policies for social inclusion/equity are unavailable for Bolivia in 2005, 2006 and 2007-

Year	Bangladesh (South Asia region; LMIC)	Bolivia (Latin America and Caribbean region; LMIC)	Moldova (Europe and Central Asia region; LMIC)	Vietnam (East Asia and Pacific region; LMIC)	Chad (Sub Saharan Africa region; LIC)	Nepal (South Asia region; LIC)	Tanzania (Sub-Saharan Africa region; LIC)
Policies for Social Inclusion/Equity							
2005	3.6	N/A	3.8	3.8	2.8	3.2	3.8
2006	3.6	N/A	3.9	3.9	2.6	3.3	3.8
2007	3.6	N/A	3.9	4.0	2.6	3.4	3.8
2008	3.6	3.8	3.9	4.0	2.4	3.4	3.7
2009	3.6	3.8	3.9	4.0	2.4	3.7	3.7
2010	3.6	3.8	4.0	4.0	2.3	3.7	3.7
2011	3.4	3.7	4.1	4.0	2.5	3.9	3.5
2012	3.4	3.8	4.1	4.0	2.5	3.9	3.7
2013	3.5	3.7	4.0	4.0	2.5	3.9	3.8
2014	3.6	3.7	4.0	4.1	2.5	3.8	3.8
Public Sector Management and Institutions							
2005	2.9	3.3	3.2	3.5	2.4	3.0	3.8
2006	2.8	3.3	3.2	3.5	2.4	3.2	3.8
2007	3.0	3.3	3.4	3.5	2.2	3.2	3.7
2008	3.0	3.3	3.5	3.6	2.2	3.0	3.5
2009	3.0	3.3	3.4	3.6	2.2	3.0	3.5
2010	3.0	3.3	3.4	3.6	2.2	2.8	3.3
2011	2.9	3.2	3.5	3.6	2.2	2.9	3.3
2012	2.9	3.2	3.5	3.5	2.2	3.0	3.3
2013	2.9	3.2	3.6	3.5	2.4	3.1	3.4
2014	2.9	3.2	3.5	3.5	2.6	3.1	3.4
Structural Policies							
2005	3.2	3.8	3.7	3.3	3.0	3.3	3.7
2006	3.3	3.7	3.5	3.3	3.0	3.3	3.7
2007	3.3	3.7	3.8	3.3	2.8	3.3	3.7
2008	3.3	3.8	3.8	3.3	2.8	3.2	3.8
2009	3.5	3.8	3.8	3.3	2.8	3.2	3.8
2010	3.3	3.7	3.8	3.3	2.5	3.2	3.8
2011	3.3	3.5	3.8	3.3	2.5	3.2	3.8
2012	3.3	3.5	3.8	3.3	2.7	3.2	3.8
2013	3.2	3.3	3.8	3.5	2.7	3.5	3.8
2014	3.2	3.3	3.7	3.5	2.7	3.5	3.8

Source: CPIA Database, World Bank. Available at: http://data.worldbank.org/indicator/IQ.CPA.STRC.XQ (accessed on 30 June 2015)

The results show that, except for Chad, scores are above average for all countries in the following clusters: economic management, policies for social inclusion/equity, and structural policies. Of the four clusters, the lowest average scores for all the countries are in the public sector management and institutions cluster, with Chad, Bangladesh and Nepal as the worst performers. Indeed, Chad's scores remains below average for the entire 10-year period. While Bangladesh maintained average scores from 2007 to 2010, its scores have since fallen below average in the last four years (2011–2014). Nepal has also fluctuated between average and below-average scores since 2009.

In summary, the above results indicate that it is going to be a challenge to prepare existing institutions in developing countries for SDG implementation. In this regard, policy and structural reforms, along with strong governmental and political efforts, will be essential.

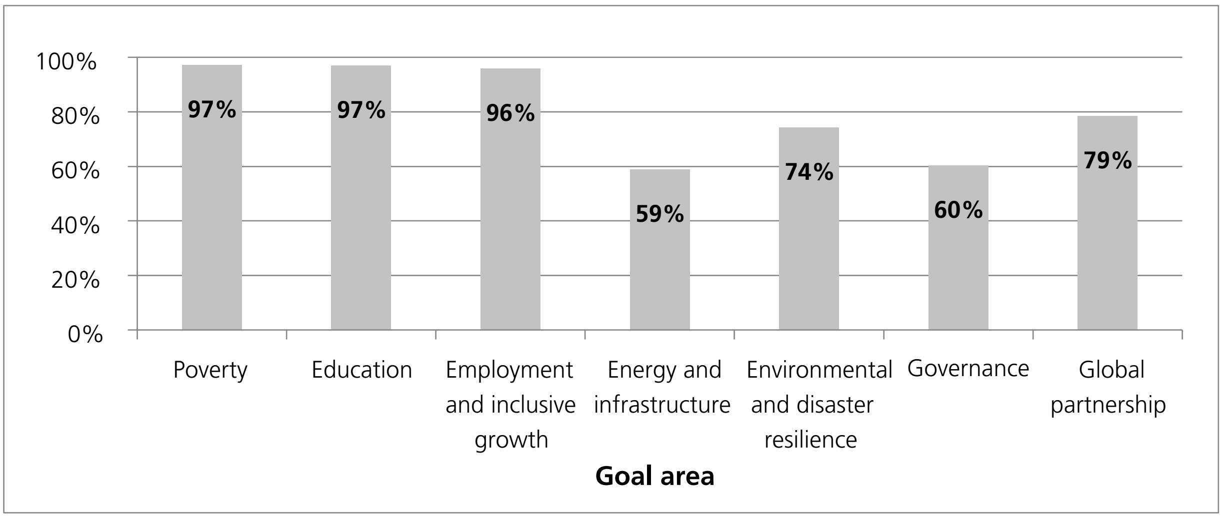
5. Data-Related Issues and Capacity of National Statistical Agencies

5.1 SDG Data Challenges

While adequate financing is essential for the successful implementation of the SDGs, data availability and accessibility are also critical for ensuring transparency and accountability for spending, as well as for tracking the progress of SDG implementation. Data on MDG spending was not always easily accessible (either inside or outside each country), and it lacked the quality necessary to make accurate assessments. In addition, disaggregated data was missing in most cases. First, data on actual MDG spending was less than half as accessible as data on budgeted spending and, second, there were major gaps in the breakdown of data by sector into recurrent/capital spending (55 per cent missing) and sources of funding (65 per cent missing) among 52 low and lower-middle income countries (GSW 2013). Research has also revealed that while data on total spending was the most accessible, data by sector and sub-sector – which was vital for the purposes of tracking MDG-related spending – was less transparent in most countries. It was also noted that among the seven sectors – namely, agriculture/food, education, environment and climate change, gender, health, social protection, and water and sanitation – data was the most difficult to find for water, sanitation and hygiene (WASH) and gender (GSW 2013).

Kindornay et al. (2016) analysed the availability of data for SDG monitoring in Bangladesh, Canada, Peru, Senegal, Sierra Leone, Tanzania and Turkey. Country-level research teams mapped the availability of official, national-level data for 45 global indicators. As Figure 4 shows, data is available for nearly all indicators concerning poverty, education, and employment and inclusive growth. However, data is less available for goal areas such as energy and infrastructure, environment and governance.

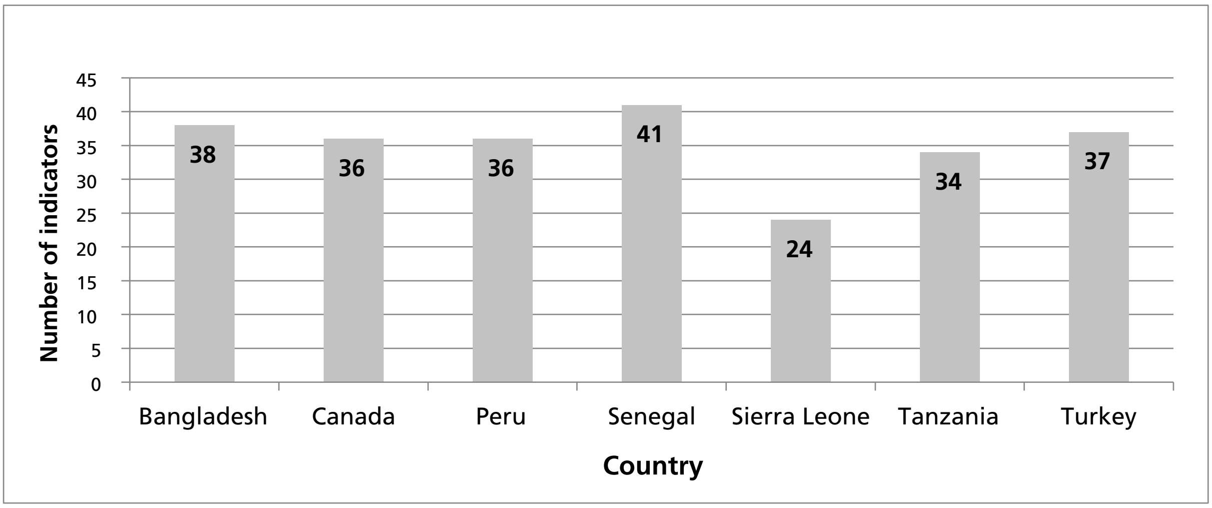
Figure 4: Data Availability across Selected Countries, by Goal Area



Source: Adapted from Kindornay et al. (2016)

In the case of Bangladesh, for example, the Bangladesh Bureau of Statistics (BBS) is the main national statistical organisation (NSO) for major statistical data. As set out in the country's 2013 Statistical Act, the BBS conducts large-scale surveys such as the Household Income and Expenditure Survey (HIES) every five years, the Labour Force Survey (LFS) and Multiple Indicator Cluster Survey (MICS) every three years, and the population census every 10 years. However, updated data is not available during the interim periods. Although private sector and CSO participation in data generation is increasing in Bangladesh, concerns regarding whether and how such data can be integrated into national data have yet to be addressed (Rahman et al. 2015). A study conducted with the support of the Southern Voice on Post-2015 International Development Goals reveals that, in the case of Bangladesh, among the 209 indicators examined, data for 128 indicators (61.2 per cent) was available, both readily and not readily (Rahman et al. 2016).[13] This suggests that data availability in Bangladesh for the purposes of SDG implementation and monitoring is less than satisfactory. The 2016 study by Kindornay et al. has broken down the availability of data across all 45 indicators by country. The results, as shown in Figure 5, reveal that Senegal has data available for the greatest number of indicators (41), followed by Bangladesh (38), Turkey (37), Canada and Peru (36 each), and Tanzania (34). Sierra Leone languishes, with data available for only 24 indicators. It is important to note though that, in some cases, data unavailable for a particular country may just not be relevant to that country. For example, access to modern cooking fuels is not relevant to Turkey (Kindornay et al. 2016). Therefore, it is not only important to increase the availability of data, but also to make sure that such data is relevant for a given country.

Figure 5: Total Number of Indicators for which National-Level Data Exists in Selected Countries



Source: Adapted from Kindornay et al. (2016)

13. A total of 241 indicators had been included in the revised proposal by the IAEG-SDGs for discussion at the 47th session of the Statistical Commission. Of these 241 indicators, nine were repeated separately under 20 targets. As such, the actual number of indicators was 230, and the UNSC agreed that these constituted a global indicator framework. A total of 32 indicators (13.3 per cent) are either not applicable at the individual country level or the indicator has not yet been finalised. Therefore, the researchers examined 209 indicators excluding these 32 indicators.

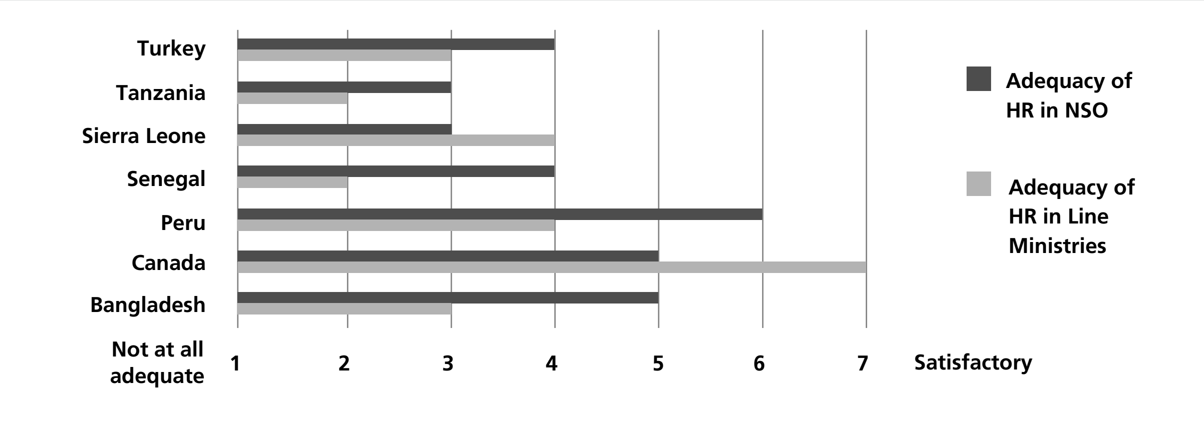
Successful monitoring and progress tracking will depend on both the availability of data and its quality. Kindornay et al. (2016) found that data on poverty, education and employment appeared to be of better quality than for other goal areas. It is worth reiterating that these are also the goal areas for which the greatest quantity of data is available. The study concluded that data produced by national statistical agencies was of a higher quality than that produced by line ministries.

However, the agencies that generate data and statistics face political, legal and administrative barriers that reduce the reliability, efficiency and effectiveness of that data. Capacity constraints also mean that analysis sometimes takes a long time, delaying the production of reports (Kindornay et al. 2016). In Tanzania, for instance, once data has been collected by the governmental agency, that agency is responsible for the analysis until the general report is produced. This is typically the case with big surveys like the household budget survey, population and housing censuses, and agricultural sample surveys (Kilama et al. 2016). A lack of financial, human and technical resources is also a major challenge for collecting data in developing countries. Rahman et al. (2015) reported that global aid to support data production and analysis has been unpredictable. Incentives for improving national statistical capacities are lacking, as is the recognition of national data as the building blocks of the country, leaving vital statistics uncollected for years (Glassman 2014). There is also a significant gap between resources and the demand for statistics. For instance, in Bangladesh, an investment cost analysis by the National Strategy for Development Statistics (NSDS) estimates that annually, on average, $29.3 million needs to be financed from the Government of Bangladesh to fund Phase 1 of the NSDS (2014–2017). However, over the last five years (FY2011–FY2015), the government has spent an average of just $27.4 million annually on statistics. In addition, aid to support the development of statistics has been low and volatile over the last eight years (2006–2016) (Rahman et al. 2016). Finally, inadequate coordination of activities has sometimes led to weaknesses in statistical capacity and resulted in data gaps, especially for required social and economic indicators.

In terms of local and disaggregated data collection, increased sample sizes and a greater amount of funds allocated to data collection are essential (Kilama et al. 2016). Moreover, data is often published in formats that are not user friendly, which undermines efforts to ensure widespread dissemination. The political economy of data is also a huge challenge for the »data revolution«. Kindornay et al. (2016) reveal that national statistical systems are undermined by insufficient capacity and inadequate funding, and are vulnerable to political influence, including development partners (as development partners' priorities often supersede national priorities). At the same time, national statistical agencies lack sufficient incentives or capacity to initiate improvements themselves. Political influence also works to keep important data hidden from the public, citing the need to respect »confidentiality« as a justification. A report on the »data revolution« in Sub-Saharan Africa reveals that although data is being collected – more than 80 per cent of African countries conducted a census between 2005 and 2014 – there is a »paucity of reliable data« on key development indicators, such as maternal mortality.[14] Research also reveals that certain types of national-level data such as inflation and census data may be suppressed or misreported, especially where population size is used to justify the budgetary allocations and seats in parliament.[15]

14. http://www.scidev.net/global/data/news/africa-s-sluggish-data-collection-needs-a-revolution.html.
15. http://www.scidev.net/global/data/news/africa-s-sluggish-data-collection-needs-a-revolution.html.

Figure 6: Adequacy of Human Resources (HR) in National Statistical Organisations (NSOs) and Line Ministries



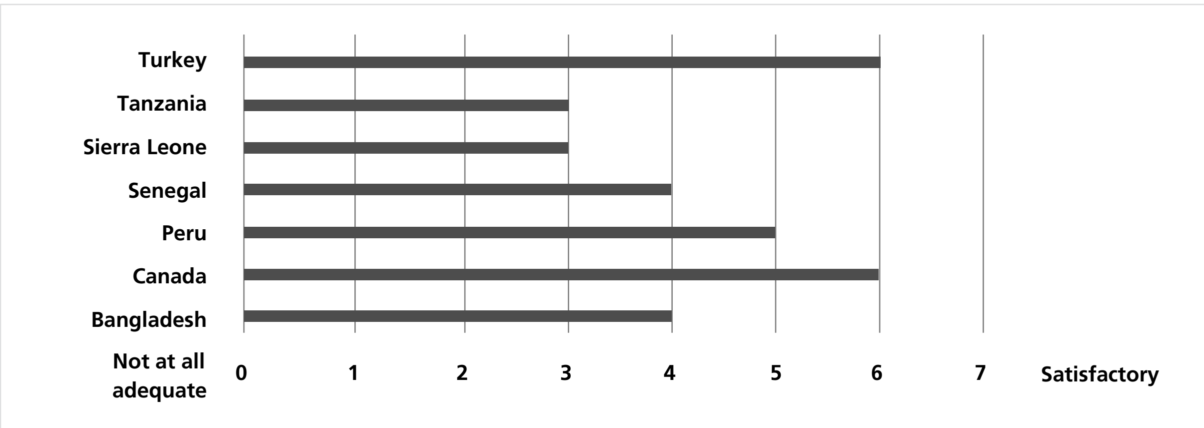
Source: Prepared using perception data collected through email questionnaires in Kindornay et al. (2016)

Figure 6 compares the adequacy of human resources in national statistical organisations (NSOs) and line ministries in the same seven countries discussed above.

The analysis reveals that Peru and Canada achieved the highest scores for their NSOs and line ministries, respectively. Tanzania and Sierra Leone scored the lowest for human resources in NSOs, and Tanzania and Senegal scored the lowest for human resources in line ministries. The data reveals that Tanzania has the lowest HR adequacy scores for both its NSOs and line ministries. The analysis also shows that, except for Canada and Sierra Leone, overall HR adequacy in line ministries is comparatively lower than in NSOs. Finally, in Tanzania, there is a gap in the human resources available, not only with regard to numbers but also the capacity to undertake data collection and management efficiently.

Technology will also be important for collecting and managing data. Figure 7 shows that technical capacity is almost satisfactory in Canada and Turkey (rated 6 out of 7), followed by Peru (rated 5 out of 7). Bangladesh and Senegal both achieve ratings of 4 out of 7, indicating a moderately satisfactory situation with regard to technical capacity in these countries. Tanzania and Sierra Leone received the lowest score (3 out of 7) of the seven countries.

Figure 7: Adequacy of Technical Capacity in Selected Countries, by Country



Source: Prepared using perception data collected through email questionnaires in Kindornay et al. (2016)

Fixing a benchmark reference year for the 2030 Agenda will be a challenge moving forward. For the MDGs, the implementation of which began in 2000, the benchmark year selected was 1990, as most countries in Africa did not have household expenditure surveys after that year. It is still unclear whether the SDG benchmark year will be fixed at the country or global level. While some experts consider 2010 a relatively good option, CPD studies have shown that 2005 is possibly the best benchmark year, given that the most data is available for this year for the most countries worldwide. But if this is to come into effect, governments will have to use non-official data. As such, countries will need to develop an approach for validating and using data produced by research institutions, think tanks and private sector bodies.

In summary, it is clear that the key challenges of implementing the 2030 Agenda include ensuring the accessibility, quality and timeliness of data, fixing benchmark years appropriately, making rapid technological progress, improving coordination among NSOs and private sector data providers, validating non-official data, securing adequate financing for data and promoting independence of statistical offices.

5.2 National, Regional and Global Monitoring and Review Mechanisms

To avoid the same mistakes of the MDGs, SDG consultations included a discussion on a follow-up and accountability mechanism. Indeed, particular attention has been paid to governance in the SDG outcome document. While governance was seen as an aspiration for the MDGs, it has since been incorporated into SDG16. The new agenda must therefore have a good follow-up and review mechanism to promote accountability to the citizens, track progress and provide recommendations where necessary. The SDG outcome document dedicates an entire chapter to »Follow-Up and Review« (UN 2015a). Also the Agenda for Sustainable Development and the Addis Ababa Action Agenda commit to systematic follow-up and review of implementation over the next 15 years.

SDG follow-up and review must occur at the global, regional and national levels. Each country will carry out reviews voluntarily while respecting policy space and taking into account different national contexts, capacities and levels of development (Bhattacharya 2015b). They will track progress in implementing the SDG goals and targets, including the means of implementation, in all countries. National-level follow-ups and reviews will form the foundation of regional and global reviews.

National reviews will be prepared by individual states. Reviews should be regular and inclusive, and in accordance with national contexts, policies and priorities. Reviews should draw contributions from indigenous peoples, civil society, the private sector and other stakeholders through sub-national review, supported by national parliaments and other relevant institutions. Stakeholder involvement will ensure the respective government's accountability to its people. Therefore, all stakeholders will have an important role in the accountability mechanism. Peru, for instance, is building a system of participatory monitoring to ensure accountability at the national level and proposing a decree that institutionalises a follow-up to the SDG.[16]

The new agenda emphasises the importance of a regional monitoring and review mechanism. UN-ESCAP (2015) states that United Nations regional commissions have a comparative advantage over other institutions in discharging responsibility for regional monitoring and review in the context of the post-2015 agenda. Regional monitoring and review should be issue-based and regular, and could benefit from a universal and voluntary peer review. In addition, the engagement of other stakeholders would help broaden the transparency and encourage ownership of the mechanism (UNESCAP 2015). To this end, specific guidelines on stakeholder contributions and their integration into the regional mechanism should be drafted.

Another new characteristic of the 2030 Agenda is that all stakeholders will now be held accountable, meaning that monitoring and review mechanisms

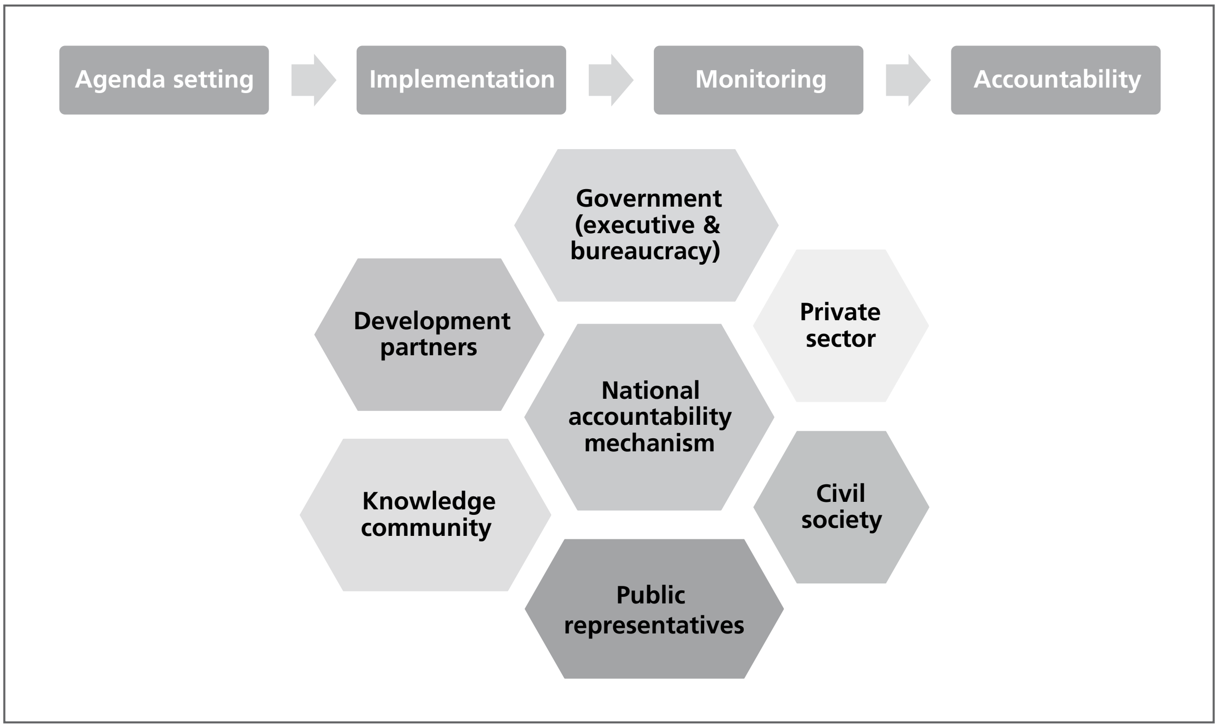
16. https://sustainabledevelopment.un.org/content/documents/8021Implementing%20the%20Post-2015%20Agenda.pdf.

will be stronger than before. The involvement of the private sector in financing the agenda also calls for stronger follow-ups and reviews so as to ensure that money invested by the private sector is used for development purposes. In this sense, NGOs and other stakeholders can be alternative data sources where necessary. They can also form a parallel follow-up and review process to help ensure the accountability and transparency of a government-led follow-up and review. One UN Secretary-General report (UNGA 2015) provides details on SDG follow-up and review processes.

6. Partnership and Stakeholder Participation in SDG Implementation

The MDGs have long been criticised for their lack of non-governmental involvement. However, the 2030 Agenda is more inclusive in its approach. Ensuring that the SDGs are »people centred« requires inclusive, active participation by all people in the policy process, as well as having the ability to demand corrective action from decision-makers in both governments and parliaments (UNDG 2014). In the discussions and debates on the 2030 Agenda, it has been emphasised time and again that attaining the SDGs will require a strong and effective institutional mechanism involving all stakeholders, including representatives from the public sector, the government, NGOs/CSOs, the private sector, academia, international NGOs, development partners and the general public. Stakeholders can contribute in every step of SDG implementation, from agenda-setting to ensuring accountability (see Figure 8). To guarantee transparency and accountability, every stakeholder should participate in the national monitoring and review mechanism. Such global partnership and stakeholder participation can be found in SDG17, as well as in many other sections of the 2030 Agenda document.

Figure 8: Stakeholder Participation in SDG Implementation



Source: Bhattacharya et al. (2016)

There has been widespread recognition that the SDGs provide a great opportunity for the development community to engage strategically with the private sector.[17] Specifically, SDG8, SDG9 and SDG12 (which deal with economic growth, employment, industrialisation, innovation, and production and consumption patterns) underline the importance of inclusive and sustainable approaches in which development actors work with the private sector to make a significant contribution.[18] Development partners (including the World Bank, regional development banks and other financial institutions) need to play a more critical role in financing the SDGs, especially in LDCs. Therefore, aligning development partners' portfolios with the SDGs is also important. However, this will depend greatly on national leaders, who have the power to ensure that resources flow in the proper direction. Political good will and good governance are in this case also necessary for monitoring and ensuring the efficient use of the resources, as well as for holding both parties (the funder and the beneficiary) accountable. [19]

Currently, aside from the public sector, the involvement of other stakeholders in the SDG implementation planning process remains inadequate in developing countries. In addition, knowledge about the SDGs is limited among stakeholders, even at the governmental level (including local governments and citizens). Civil society, NGOs and think tanks will thus be more active in the implementation of the SDGs than the MDGs. For instance, although civil society played a very important role in helping governments formulate the SDGs at the global level, there are still limited opportunities for it to be involved in individual countries' prioritisation, implementation, monitoring and evaluation processes, whereas there are more such opportunities for NGOs, CSOs and think tanks working at the national level.

In implementing the SDGs at the local level, civil society groups may play critical role in four key areas (ACSC 2016). These are:

I. Representing the interests of the poorest and most marginalised locals. This may be done by initiating effective interactions with local people, introducing local issues into policy dialogues, developing relationships or partnerships with the local government to ensure better local resource mobilisation for the most vulnerable people and thereby better meet local needs in local development plans and national public policies.

II. Being an agent of accountability. CSOs may act as a watchdog to ensure that the priorities of the SDGs are included in the national development agenda. To ensure transparency, CSOs can disseminate information via different publications. In this regard, however, it is critical to create institutional spaces for the CSOs to participate and be integrated into development and planning processes at the national and local levels.

III. Being an agent for service delivery. CSOs also play a key role in delivering local services where the government lacks capacity. This, in turn, contributes to shaping local demand and developing state policies. However, the risks of making developing countries excessively reliant on ODA and encouraging national or local government renunciation of financial commitments need to be taken care of in this regard.

IV. Supporting data collection, and reporting on follow-up and review. CSOs can play a vital role in collecting disaggregated data, especially on the local level. Besides, they can play a direct role in the follow-up and review phase of SDG implementation and prepare shadow reports on the implementation status. According to Olsen (2014), CSOs can contribute during progress reviews and report local-level findings back to the national level.

17. http://www.ids.ac.uk/opinion/the-private-sector-and-the-sustainable-development-goals.
18. http://www.ids.ac.uk/opinion/the-private-sector-and-the-sustainable-development-goals.
19. http://www.wri.org/blog/2015/09/now-comes-hard-part-4-key-challenges-sdgs.

Beyond the above-mentioned contributions, CSOs can also assist in grant management for SDG implementation. The areas of education, health and the environment can all benefit from CSO involvement in the SDGs. An institutionalised partnership between governmental and non-governmental sectors could be very helpful for realising this. For example, in Colombia, partnerships were built between government, civil society and the international community for the purposes of the MDGs, with plans to now do the same for the SDGs. Moreover, many countries have already hosted a national-level, multi-stakeholder dialogue to bring together all stakeholders – from governmental ministries and civil society to international agencies and private sector leaders – to start conversations on SDG implementation. Mexico, Pakistan, Ghana, Denmark, Tanzania, Peru, Colombia and many other countries have already begun holding such consultations (Steven 2015). Bangladesh has recently launched a national citizen's platform to help achieve the SDGs. With a particular focus on SDG16, the objective of this platform is to monitor the overall SDG implementation process from the national to the local level and provide necessary observations that will make policymakers sensitive to the challenges of SDG implementation.[20]

As discussed earlier, the private sector also has an important investment role in helping to fill the identified gap in financing SDG implementation. In the SDGs, the private sector can contribute to employment generation, reducing poverty and inequality through inclusive economic growth, and environmental sustainability. Global SDG leaders have stressed the importance of the private sector in SDG implementation. At the 2016 annual meeting of the World Economic Forum (WEF), the role of the private sector in achieving the SDGs was discussed. Also, the UNGA president has called for private sector business practices to align with the SDGs, for instance, in the areas of taxation and the environment.[21]

During the era of the MDGs, development cooperation was mainly North-South. However, global leaders are now recognising the need for both South-South and triangular cooperation if the Global South is to achieve development targets (Southern Voice 2016). To this end, the Global Partnership for Effective Development Cooperation (GPEDC) is a very important platform. The GPEDC adopts an approach toward realising a reliable monitoring framework for an accountable, transparent and effective development cooperation. A Southern Voice study shows that the SDGs neither explicitly commit to (mutual) accountability in development cooperation nor do they mention GPEDC indicators. The findings of the study reveal therefore that there is a need for integrating the GPEDC indicators into the SDGs to ensure strong, consolidated monitoring of development cooperation at the local, national, regional and global levels (Bhattacharya, Rashmin & Mahfuze 2016). Again, the UN Global Compact Network could prove a valuable platform for stakeholder participation and the Global Compact Local Networks could play an important role in local SDG implementation.[22, 23] For instance, the Global Compact Network was launched in Bangladesh on 26 January 2009, with the CSR Centre (CSRC) and the Bangladesh Enterprise Institute (BEI) designated as representatives of the Bangladesh Network.[24] This network helps define country-led accountability frameworks by facilitating corporate engagement, a public-private multi-stakeholder dialogue, partnerships and collective action.[25]

As 2016 is the first year of the SDGs, it is currently extremely important to ensure the participation of all stakeholders in the prioritisation of targets and selection of indicators. CSOs and think tanks can undertake research projects on relevant, domestic SDGs, the findings of which can inform the government in developing appropriate policies. For instance, the Science, Technology and Innovation Policy Research Organisation (STIPRO) in Tanzania

20. http://cpd.org.bd/index.php/launch-of-national-platform-to-monitor-sdg-implementation-in-bangladesh/.
21. http://sd.iisd.org/news/wef-2016-year-of-implementation-on-climate-change-sdgs (accessed on 28 March 2016).

22. https://www.unglobalcompact.org/what-is-gc (accessed on 28 March 2016).
23. https://www.unglobalcompact.org/what-is-gc/our-work/sustainable-development/background.
24. https://www.unglobalcompact.org/engage-locally/asia/bangladesh.
25. https://www.unglobalcompact.org/what-is-gc/our-work/sustainable-development/background.

is preparing a policy briefing on the implementation of the SDGs in poor countries, with a particular focus on Tanzania.[26] Another important area of work for think tanks and the private sector is the collection of disaggregated and local-level data. The media can in this regard raise awareness of the SDGs among all stakeholders, including the general public.

Achieving successful SDG implementation at the country level requires participation and coordination, not only among governmental organisations but also beyond governments. While the UN system can track the progress across countries, this system alone would be inadequate.

While national governments can work toward ensuring accountability of the private sector and other implementing agencies, they need to hold themselves accountable to both their citizens and development partners. Therefore, the establishment and implementation of fair policy and regulations is a prerequisite for ensuring accountability.

Finally, governments can establish theme-based alliances with NGOs and CSOs working in the same areas. This type of practice will keep all stakeholders moving in the same direction and hopefully accelerate the pace of progress, making the SDGs truly transformative (Bhattacharya 2015a). One global initiative that exemplifies the benefits of this approach is the Post-2015 Partnership Platform for Philanthropy, launched in 2014 and being piloted in Kenya, Columbia, Indonesia and Ghana. The objectives of this platform are, among others, to create an enabling environment for philanthropy that contributes to the accomplishment of the SDGs and that facilitates multi-stakeholder partnerships around specific goals/objectives between philanthropists and key actors of development (including governments, the UN, the private sector, NGOs and academia).[27] Other countries would be wise to learn from these experiences and consider adopting similar initiatives.

26. Online questionnaire conducted by Southern Voice Partners.
27. http://www.gh.undp.org/content/ghana/en/home/operations/projects/poverty_reduction/philanthropy_platform_ghana.html.

7. Concluding Remarks

The SDGs reflect an ambitious development objective with a transformative vision, supported by each of the 193 Member States of the UN. It is therefore not an overstatement to say that the SDGs bring both enormous opportunities and immense challenges for developing countries around the world. While the SDGs reflect a global consensus on »the future we want«, they have been adopted at a challenging time. The global economy is experiencing a slow and uneven recovery, while new crises, such as the current refugee crisis, are likely to dictate many development policies for at least the early years of the SDG period. In this context, developing countries are in danger of falling into an ownership trap. This paper has provided an introduction and overview of five broad challenges facing SDG implementation in developing countries and takes stock of the early actions undertaken by these developing countries. It is clear that developing countries have already shown a strong commitment to SDG implementation, with a number of countries in this paper having undertaken initial planning actions in a timely manner. It is now important to continue this enthusiasm through timely implementation and all stakeholders must do their part.

Based on the research conducted in this paper, a series of observations and recommendations can be made that aim at realising successful SDG implementation in developing countries.

- Implementation of the SDGs at the national level greatly relies on the appropriate integration of the global agenda into national and sub-national plans. This is difficult because there are a number of existing national and sectoral development plans in each country. Integration of the SDGs can be achieved by comparing existing national development plans, and identifying and mitigating gaps. All new national or sectoral plans should be formulated with the SDGs in mind. Individual countries should begin by focusing on areas of weak MDG achievement, in effect, »finishing the unfinished agenda«. They should choose areas with multidimensional implications, where one intervention may help achieve multiple SDG targets. Multi-stakeholder consultations and reviews of other national and regional development plans/best practices could be helpful in this regard.

■ Entire governments must take coordinated actions to implement a comprehensive agenda like the SDGs. They should initiate integrated action in each policy area. For this purpose, a mechanism for intergovernmental coordination should be established that ensures communication between different implementing agencies. Leadership during the process is also important, and therefore it is recommended that offices of the heads of state oversee the whole process. In this regard, coordination between different levels of government is equally important. There should be a clear channel of communication between local and central governments and, finally, a mechanism in place to ensure the proper participation of all stakeholders.

■ It may be recalled that resource requirements were not estimated upfront for the MDGs. The resource needs for each MDG were estimated individually, resulting in »double counting«. Once all the SDG indicators are finalised, the resources required for implementing the SDGs need to be identified at both the country and global levels. Target-based estimates need to be considered in this context. Simultaneously, synergies between targets and trade-offs need to be taken into account. Estimated resource requirements need to match the existing resource flows by sources. This will lead to more accurate estimates of resource gaps and assist the identification of potential financing sources.

■ Developing countries will need to significantly raise domestic resource mobilisation from its current low level. To this end, curbing illicit financial flows from developing countries must be a priority. In addition, foreign aid and public expenditure allocation will require both qualitative and quantitative improvements.

■ Identifying changes needed in the composition of financing structures for developing countries is extremely important. Making strategic use of ODA and doubling concessional aid is also crucial. The 2015 MDG Report stressed that »ODA remains critically important for countries with limited capacity to raise public resources domestically. It is important to pay greater attention to the potential of ODA to attract other financial flows, both by blending it with non-concessional public finance and by leveraging private finance and investments« (UN 2015c).

■ Developing countries will need to focus greatly on systemic issues. If developing nations are unable to gain new funds from the global system, they should make more efficient use of the global system so as to make available a higher level of resources. Governments in developing countries should focus on this »global efficiency game« (Bhattacharya 2015a). They should find synergies with smart targeting, and map their actual achievements and remaining tasks. In addition, issues like climate finance, intellectual property rights and DFQF should also be addressed.

■ Successful implementation of the SDGs is great blending ly dependent on an efficient governance system and sound policy frameworks. Developing countries should place greater emphasis on structural reform and increase institutional efficiency through proper investments, training and capacity-building.

■ Governments, with the assistance of think tanks, private organisations and other experts, need to conduct adequate data mapping and consider non-official data and its validation. Subsequent to that, NSOs and other key institutions responsible for data generation must be strengthened. The funds and resources required also need to be identified and estimated for each country. National strategies for the development of statistics need to be revised at the country level. Governments would benefit from creating a trust fund to finance new, additional data, and then use governmental resources as a lever to generate financing from abroad. Developing countries should also take the opportunities available to them to access newly established trust funds, such as the World Bank trust fund, and new trust funds established for global data partnership.

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