The Post-2015 Agenda and its Implementation Challenges

A View from the South

Debapriya Bhattacharya
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The discussions on shaping the post-2015 international development agenda is currently at its penultimate stage. These discussions have greatly benefitted from the wide-ranging multi-track consultations that took place prior to the launch of inter-governmental negotiations in July 2015.

Three upcoming events are tied intrinsically to the finalisation of the post-2015 agenda and formulation of its implementation strategy. These are (i) the third International Conference on Financing for Development (FfD) to be held in Addis Ababa in July 2015, (ii) the UN Summit, scheduled to take place in New York in September 2015 and (iii) meeting of the Conference of the Parties to the UN Framework Convention on Climate Change (UNFCC) in Paris in December 2015.

A number of questions regarding the outcomes of the post-2015 processes continues to loom large. For example, how a ‘universal’ agenda will be made compatible with national level prioritisation? How country-level implementation challenges, including the issues of data availability, will gain appropriate attention globally? How the design of the governance structure of the post-2015 framework, along with its monitoring and accountability components, will be operationalised at global, regional and national levels?

In view of the above, the present occasional paper of the Southern Voice on Post-MDGs, The Post-2015 Agenda and its Implementation Challenges: A View from the South seeks to highlight a number of pertinent issues from the perspectives of the developing countries. While doing so, the author builds on his existing research as well as draws on the research done by experts from the Global South. The paper also highlights the findings of a Southern Voice study on ‘Post-2015 Data Test: Unpacking Data Revolution at the Country Level.’

It is expected that the present paper, which has been informed by a bottom-up research process in the developing countries, will contribute towards infusing some fresh insights in the inter-governmental negotiations on the post-2015 agenda as well as in designing of its delivery.
Abstract

This paper identifies the points of departure for understanding the evolving post-2015 agenda and provides an assessment of the final outcome document of the Open Working Group on Sustainable Development Goals. In assessing the country-level challenges of implementation of the agenda, it takes a Southern perspective by surveying research conducted in global South. It finds that many challenges related to data and other issues may not be adequately addressed in the consolidated post-2015 framework, though strengthening independent think tanks in the South, among others, can improve prospects for fuller implementation of the upcoming global agenda.
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### Acronyms

<table>
<thead>
<tr>
<th>FFDP</th>
<th>Financing for Development</th>
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<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
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<td>GPEDC</td>
<td>Global Partnership for Effective Development</td>
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<td>G-20</td>
<td>Group of Twenty</td>
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<td>HLP</td>
<td>High Level Panel</td>
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<td>ICT</td>
<td>Information and Communication Technology</td>
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<td>ILO</td>
<td>International Labour Organization</td>
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<td>LDC</td>
<td>Least Developed Country</td>
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<td>MDG</td>
<td>Millennium Development Goal</td>
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<td>MoI</td>
<td>Means of Implementation</td>
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<td>ODA</td>
<td>Official Development Assistance</td>
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<td>OWG</td>
<td>Open Working Group</td>
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<td>SDG</td>
<td>Sustainable Development Goal</td>
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<td>SDSN</td>
<td>Sustainable Development Solutions Network</td>
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<td>UN</td>
<td>United Nations</td>
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<td>UNFCCC</td>
<td>UN Framework Convention on Climate Change</td>
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<td>USD</td>
<td>United States Dollar</td>
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<tr>
<td>WIPO</td>
<td>World Intellectual Property Rights Organization</td>
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<td>WTO</td>
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The Post-2015 Agenda and its Implementation Challenges

A View from the South

Debapriya Bhattacharya

1. Introduction

The global process dedicated to framing a successor agenda to the Millennium Development Goals (MDGs) – often called the post-2015 international development agenda – has entered a crucial phase. The ongoing inter-governmental negotiations, launched in January 2015, are going to finalise the global development framework in the coming months. The shaping of the draft agenda involved inputs garnered from multiple sources during lengthy global consultations. The High Level Panel (HLP) of Eminent Persons set up by the Secretary-General, United Nations (UN) had been an important component of these consultations. The HLP report (HLP, 2013), inter alia, forcefully made the point that successful implementation of the post-2015 agenda hinges on undertaking a ‘Data Revolution’. The Open Working Group (OWG), created at the Rio+20 Conference (2013), came out with a list of possible Sustainable Development Goals (SDGs) and their targets of the post-2015 agenda (OWG, 2014). The discussion on financial and non-financial means of implementation (MoI) of the new global agenda is currently gathering momentum. In the mean time, UN Secretary-General has released a ‘Synthesis’ report based on all the outputs received in the process (UN, 2014a).

Three upcoming events have critical bearing on finalisation of post-2015 agenda as well as articulating its implementation strategy. First, the Third International Conference on Financing for Development (FfD) to be held in Addis Ababa in July 2015 will hopefully clarify the issue of resource availability – both its magnitude and composition – prior to the adoption of the post-2015 framework (UN, 2015). Second, the UN Summit, which is to take place in New York in September 2015, will adopt the political declaration of the post-2015 agenda as well as the goals and targets along with the implementation strategy of the agenda (UN, 2014b). Third, the Conference of the Parties to the UN Framework Convention on Climate Change (UNFCCC) in Paris in December 2015 will likely generate a new set of targets covering emissions reductions, mitigation and adaptation strategies to replace the Kyoto Protocol, a complementary agreement that will reflect the environmental vision laid out in the post-2015 consensus.

There are still many unanswered questions concerning the outcomes of the post-2015 global process. Indeed, it is still a matter of great operational interest regarding how a ‘universal’ agenda will be made compatible with national level prioritisation. Curiously, country-level implementation challenges, beyond the issues of data availability, are yet to receive proper attention at global stage. Moreover, the design of the governance structure of the post-2015 framework, along with its monitoring and accountability components, still remains at work in progress.

*This paper builds on the keynote address delivered by the author at the closing plenary of the annual conference of the Development Studies Association, UK in London on 1 November 2014.

1Since 2012 consultations were undergoing within the UN system, through the UN System Task Team on the Post-2015 UN Development Agenda, the UN Special Advisor to the UN Secretary-General, and the UN Regional Commissions. Other active initiatives, such as the UN Sustainable Development Solutions Network (SDSN), UN Global Compact, and Southern Voice on Post-MDG International Development Goals engaged academia, civil society and the private sector on sustainable development issues.
This paper builds on a previous evaluation of the final outcome document of the OWG on SDGs to assess the prospects for implementation of the consolidated post-2015 framework (see Bhattacharya et al. 2014). Moving beyond fine-tuning of goals and targets, this paper identifies gaps in foresight regarding implementation of the emerging agenda and suggests new avenues of thoughts based on research emanating from the global South. Its objective is to influence the inter-governmental negotiations and demonstrate the value of bottom-up research processes by surveying research conducted under the Southern Voice on Post-MDG International Development Goals including the Post-2015 Data Test initiatives.

This paper is organised as follows. Following this introduction, in Section 2, the paper turns to the points of departures for understanding the evolving post-2015 agenda. In Section 3, the paper revisits the recommendations of the OWG from the perspectives of the defying characteristics of the post-2015 agenda. The subsequent two sections (Sections 4 and 5) focus on the implementation challenges of the developing countries related to data and other issues respectively. The paper concludes highlighting the need for strengthening the Southern perspectives in finalisation of the post-2015 agenda and its delivery mechanism.

2. Points of Departure for Understanding the Draft Agenda

Understanding why the draft agenda has certain content is key to assessing what is probable and what is possible during the ongoing inter-governmental negotiations. The draft agenda, as understood in this paper, refers to the SDGs proposed in the final outcome document of the OWG. As is known, this document puts forward 17 goals and 169 targets (see OWG, 2014). The SDGs are expected to converge with the major features of the agenda emerging from the numerous inputs received (see later). Given the inter-governmental nature of the OWG and the subsequent likelihood that the consolidated post-2015 framework will largely reflect the recommendations of the OWG outcome document, this paper provides a review of the proposed draft.

There are three points of departure for understanding the draft agenda. First, lessons derived from the experiences of implementing the MDGs, while putting together the post-2015 framework. Notably, one size does not fit all, with some of the targets under the eight MDGs were not so relevant for certain developing countries. Moreover, translating a global agenda into national priorities was quite difficult, resulting in delays and many unattained targets. The value of “common but differentiated responsibilities” was consequently reinforced by various experiences. Resource constraints have left the MDGs as “unfinished business” in many countries. With regard to outcomes, focusing only on the quantity of inputs did not ensure the quality of outcomes. Inadequate data availability – untimely data, aggregated data, or sometimes no data at all – often misled performance measurement. The absence of a strong monitoring and accountability mechanism in the MDG framework has certainly affected its implementation and effectiveness. Overall, a macroeconomic framework was missing in the MDGs and also the global partnership component was weak. Still, life has been better off with the MDGs in place.

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2Southern Voice on Post-MDG International Development Goals is a network of 48 think tanks from Africa, Asia and Latin America. Members of the network are active in reinterpreting existing research to glean new insights that can inform the post-2015 process and conducting and disseminating new research to address knowledge gaps in the ongoing post-2015 discourse. For details on the initiative, see www.southernvoice-postmdg.org.

3See www.post2015datatest.com for more information about the initiative. Country studies have begun to be published since February 2015, and a Global Synthesis Report is expected in April 2015.

4For example, the HLP (2013) urged five big transformative shifts: to “leave no one behind”, “put sustainable development at the core”, “transform economies for jobs and inclusive growth”, “build peace and effective, open and accountable public institutions”, and “forge a new global partnership.”

5See Bhattacharya et al. (2014) for an analysis of the OWG process.

6Hulme (2013) provides an overview of the lessons learned regarding country-level planning, policy, and budgeting processes.
Second, the changing landscape of international development cooperation since 2000 has to be taken into cognisance. Key trends include concessional aid flows contracting in real terms, demands for foreign grants in fragile states increasing, and the global financial and economic crisis further skewing private capital flows. Within development financing, domestic revenue in the form of taxes is becoming increasingly important, and remittances turning out to be a major contributor to the household level welfare in many developing countries. A watershed has been the entry of emerging economies into development partnerships, sometimes being in situations where they are both receivers and providers of official development assistance (ODA). One relatively recent positive manifestation of international development cooperation – an outcome of the Fourth High Level Forum on Aid Effectiveness in Busan in 2011 – is the Global Partnership for Effective Development Cooperation (GPEDC), a forum for governments, the private sector and civil society to share lessons learned on a rolling agenda and catalyse joint action on implementation projects with a “country-focused” approach.\footnote{For more information, see http://effectivecooperation.org. For a recent critique of its mandate and model, see Janus et al. (2014).}

The third point of departure is the set of new features of the SDGs. Together, the SDGs comprise a holistic development framework, of which one core feature is universality – the framework applies to both developed and developing countries. The SDGs aspire to be an inclusive development agenda, which reflects the HLP recommendation to “leave no one behind” (HLP, 2013). Transformative aspects are indeed salient features of the SDGs (e.g. productive capacity and gainful employment, sustainable consumption and production patterns), which demonstrates that convergence with the HLP’s proposal of the post-2015 development agenda is possible. The SDGs form an integrated development framework, with cross-cutting targets linking goals to increase the probability that they will be achieved, but it leaves much room for flexibility as countries are expected to devise national development plans and policies. Listing of MoIs is one of the special features of the SDGs, with an exclusive Goal 17, which includes 17 targets, exclusively dealing with the MoIs.\footnote{All other proposed goals include separate targets on MoI, with a total of 58 relevant targets. Fifteen targets relate to countries with special needs, such as least developed countries (LDCs), landlocked developing countries, and small island developing states. Only one mentions South-South cooperation. For an overview on means of implementation, see Bhattacharya & Ali (2014b).} An accountability mechanism and governance measures are expected features of the consolidated post-2015 framework, though the new framework will continue to be legally non-binding.

Inter-governmental negotiations on the post-2015 framework will likely revolve around these points of departure. The probable outcome in these negotiations should not be a propagation of the status quo, but rather a vision for a sustainable global economy with the overarching objective being poverty eradication. However, a vision without actions is a dream. Vision underscoring action can change the world and the current phase of negotiations is where the two could be meaningfully put together. What is necessary is to focus attention during negotiations on implementation aspect, data provisioning, transparency requirements, accountability mechanisms and sustainable development outcomes. In doing so one needs to pay attention to the Southern perspectives as they are informed by local realities.

3. Assessing the Evolving Agenda: Analysis of the OWG Outcome Document

A review of various inputs generated as a part of the global process on shaping post-2015, allows us to single out four important attributes expected from the SDGs. These are the following: (i) Universality; (ii) Transformative; (iii) Inclusive; and (iv) Integrated.

Accordingly, the proposed SDGs stand out for their comprehensiveness, but measures concerning implementation and its associated elements, such as governance structure and accountability mechanism, are still arguably vague or lacking. The content of the proposed SDGs, however, suggests that the consolidated post-2015 framework will generate a consensus among countries that are at different stages of development, but implementation of the agenda could be its Achilles heel.
The OWG outcome document largely converges with many of the reports produced by multi-track UN process. For instance, 11 out of 12 candidate goals in the HLP report (HLP, 2013), nine of 10 goals in the UN Global Compact’s report to the UN Secretary-General (UNGC, 2013), and nine out of 10 candidate goals suggested by the SDSN report (SDSN, 2014) are common with the proposed SDGs. As mentioned, the OWG proposed a larger number of goals, which may pose difficulties in managing the framework. The OWG did not categorise the candidate goals and targets into ‘universal’ and ‘national’ priorities. Notably, social issues still dominate over economic issues in the new agenda: 40.2 per cent of the total number of targets belong under the social pillar, 38.5 per cent are associated with economic issues, and the remaining 21.3 per cent reflect the environmental agenda.

The proposed SDGs comprise a holistic development framework, but whether it would be truly transformative is debatable. In this regard, four candidate goals can be considered transformative: Goal 5 on gender equality, Goal 10 on reducing inequality within and between countries, Goal 12 on sustainable consumption and production, and Goal 16 on peaceful and inclusive societies, access to justice, and effective and capable institutions. Of the candidate targets, 34 out of 169, or approximately 20 per cent, can be considered related to the transformative agenda outlined by the HLP.

However, a truly transformative agenda would entail policies and measures related to global systemic reforms which hinder positive changes in the (low-income) developing countries. These global changes would include measures to curb illicit flows, reform of global financial architecture, substantive conclusion of Doha Round of the WTO and improving access to technology by the low-income countries.

There remains a need to set concrete numerical targets in a number of goals. Perhaps surprisingly, despite the ongoing international deliberations about indicators, there will be no indicators for the new global development framework until 2016. Since the OWG outcome document in many instances does not provide numerical targets, a number of issues will likely remain inconclusive in intergovernmental negotiations. Moreover, a number of key MoI remain absent from the draft agenda. Monitoring and accountability elucidation of mechanism (e.g. generation and use of innovative financing) requires further strengthening. In order to facilitate the implementation of the post-2015 framework, putting in place a multi-tiered accountability mechanism covering the diverse groups of stakeholders affected by the framework is very pertinent. Strengthened language on monitoring and accountability is a pre-requisite for effective implementation of the agenda.

There is a lingering concern that the SDGs in their final form may well be a declaration of pious wishes, but of little practical consequences. This may happen because a number of critical agenda for “a more joint world” may continue to remain absent in the post-2015 work plan. These include wider access not only to income, but assets by the poor, more equalised participation of the poor in the markets, institutions for broadening ownership, pro-poor financial intermediation and quality education for the under-privileged (Sobhan 2013).

4. Country-level Challenges: Data Issues

As mentioned earlier, data requirements for smooth implementation of post-2015 agenda has lately received considerable amount of attention, thanks to popularisation of the concept of Data Revolution. Studies from the South on data availability, accessibility, accountability and usability reveal the gravity of this challenge. These studies were undertaken as part of the Southern Voice programme titled “Unpacking Data Revolution at Country Level” (usually known as Post-2015 Data Test). A full breakdown is central to the study in Bhattacharya et al. (2014). Innovative financing mechanism includes foreign exchange transaction fees, carbon taxes and blended finance (see Bhattacharya & Ali, 2014a).

The current state of data relating to the proposed SDGs is a considerable impediment for setting the benchmarks and monitoring progress. As evident from the analysis of the proposed SDGs, there is a lack of numerical targets, and indicators will not be available until 2016, so the extent to which data is needed remains unclear. The findings of the Post-2015 Data Test initiative are instructive in this regard. The initiative covers a number of different country contexts, including high-, middle-, and low-income countries, and demonstrates the need for improving national statistical systems as well as the need to access data from non-official sources. Initial findings for Bangladesh, a low-income country, indicate that available data “often suffers from a lack of accuracy and reliability, timeliness and punctuality, accessibility and clarity, and coherence and comparability”, with outdated and inadequate legislation being a primary challenge (Post-2015 Data Test, 2014a, p. 1). Initial findings for two middle-income countries, Peru and Turkey, show that data availability and quality appears to improve with the advancement in income group, though public datasets to measure some targets remain unavailable; and in certain cases it is not possible to have a baseline value (Post-2015 Data Test, 2014b,c).

Importantly, the absence of disaggregated data is not conducive to the pursuit of an inclusive agenda. An inclusive agenda requires data that are disaggregated according to sex and income groups, among other things. Branisa & Cardona (2015) suggest that a special set of indicators reflecting social institutions related to gender equality – societal practices and legal norms that frame gender roles and the distribution of power between men and women in the family, market, and social and political life – should be considered for the post-2015 framework. Moreover, often sections of marginalised population remain uncounted and invisible (e.g. people residing in difficult to access areas, ethnic minorities, physically challenged people and senior citizens). Nation-wide Household Income and Expenditure Survey, Labour Force Survey, and Vital Health and Demographic Survey, that are often conducted infrequently in many developing countries, need to be adapted to suit these new demands.

The collection of data is both a technical and political issue. On the technical side, there is a disjuncture between the policy goals and data tools required. In the developing countries there are serious data quality issues for about 50 per cent of targets proposed by the OWG. Accessing data in usable form and in electronic format poise a formidable challenge. However, there appear to be good quality data in the areas of health, education and poverty, especially given the data generation and capacity-building initiatives pursued by different international development partners (e.g. UNICEF and World Bank) over the past decades. The data covering various aspects of global finance are found to be of moderate quality. Poor quality data usually characterises the areas of employment, environment, governance and human rights. This is troubling since these are some of the ‘new’ aspects of the SDGs. Interestingly, serious data inadequacy was also observed concerning assessment of progress in global partnership. Following the methodology of the International Labour Organization (ILO), Linares & Prado (2014) measure progress on decent work in Guatemala using the System of Decent Work Indicators framework to demonstrate the necessity of a commitment to provide opportunities for decent work alongside a progress measurement framework in the post-2015 period.

Since availability of data improves transparency and contributes to enhanced accountability in the economy and society, it often becomes a political issue. Thus, certain governments (and many elites) may not feel incentivised to strengthen national statistical systems and provide for more and better data. Toru (2015) provides a case study of development policy failure in Pakistan by outlining elite-capture of state resources, patron-client relationships, and rent-seeking obligations and objectives. The framework used in the study could be used to assess the determinants of development policy failures related to governance and institutional issues in other countries, and outline how to address relevant data gaps.

For a data revolution to be catalysed, emphasis must be at the country level. Understanding the factors behind the data gaps and drivers of improvements become clear through the Post-2015 Data Test initiative, which provides conclusions that may be generalisable across country groups. The case study of Canada indicates that excellent data are available for three-quarters of the indicators
in the high-income country, with efforts needed to address data gaps for goals related to governance, environment, and energy and infrastructure (Kindornay et al., 2015). At the same time, research undertaken in countries at various income levels indicates that perusal of global minimum standards (GMS) (as part of universal agenda) may become tricky. Possible GMS turn out to be quite irrelevant for the high- and middle-income countries as they have already achieved the same, while they are quite difficult to attain in low-income countries because of their low benchmark, inadequate resource availability and poor capacity.

Given the widespread and cost-effective developments in information and communication technologies (ICTs), there is much potential for technology-enabled data collection, such as that through the use of mobile phones. A major issue is that the data producers and the users must have the capacity to hold governments as well as international development communities to account, which entails minimising corruption and promoting non-partisan bureaucracies. At the same time, more, better and timely data should allow the low-income countries to hold the UN system and development communities at large accountable with regard to delivery of resources and support towards implementation of the SDGs.

Further, parallel international processes will play an important role in catalysing the data revolution. Organisations like the World Trade Organization (WTO), World Intellectual Property Rights Organization (WIPO) and UNFCCC as well as G-20 (Group of Twenty) forum can do much in the areas of trade, property rights, finance, technology and environment by promoting generation specialised information concerning the SDGs. A key question to be posed during inter-governmental negotiations is: how can complex reporting requirements be balanced with availability of resources for quality data collection and scarce governance capacity in the developing countries.

Given the benefits of open data initiatives, a pertinent question to be asked during negotiations is what the post-2015 framework could be if a variety of potential data producers beyond national statistical systems, such as those in civil society and the private sector, were considered. What role can different stakeholders including civil society, the private sector, local government, academia, think tanks and international development partners can play providing and using data, in monitoring and accountability? How can one ensure the quality (including representativeness) of the data available from non-official sources? Are there sufficient platforms for engagement of these stakeholders at the country-level? How can they be integrated in the reporting requirements to ensure effective monitoring?

Focusing on national statistical capacities, Hernani-Limarino et al. (2015) analysed the monitoring practice of the MDGs in Bolivia to find that reports on progress and a special inter-institutional council existed, but delays in statistical projects, poor quality of sub-national statistics, and obsolete institutional, regulatory, and legal frameworks hampered the monitoring process of MDG delivery. They highlighted contesting initiatives, including some related to censuses, conducted by civil society with no support from national authorities. Strengthening civil society networks including independent think tanks to help fill the data gaps and engage with sub-national governments is a potentially viable option that merits further study. Buy-in across societies could be increased if these stakeholder groups were provided with roles in monitoring the post-2015 framework. Cooperation, not co-option, must be emphasised for going forward in delivery of the SDGs.

5. Country-level Challenges: Implementation Issues

Implementation challenges of post-2015 agenda at country level – other than those related to data aspects – have not yet generated adequate interest in the concerned global discourse. Mainstreaming the post-2015 framework in national development plans and policies will likely see sizable challenges, like those seen during the period of the MDGs, and many questions abound. How can the national priorities of developing countries be reflected in a universal framework and vice versa, is yet to
be clarified. Will we end up having two sets of goals – one set for all across the world, while the other set to vary from country to country? How are national policy systems going to cope with the coordination problem as the role of different line ministries increase with setting prodigious number of targets? What are reasonable timetables to be set given that there will be initial teething problems in launching the programmes at country level? What policies and institutional infrastructure will be needed at the country level to implement the post-2015 framework?

To start with, the feasibility and relevance of select candidate ‘zero’ goals or GMS targets in different country contexts must be assessed. Alignment of the universal framework with country systems may be more critical. Fernando & Gunawardena (2015) derive a new analytical tool from the principles of sustainability and growth within natural limits ideology, with which they analyse the proposed SDGs. The integrated sustainability analysis tool, which considers the circular economy model, multi-dimensional social distribution aspects, and ecosystem well-being based on biophysical limits, as well as five enabling factors – innovation, governance, investment, ethics and values. This comprehensive, innovative tool is exceptional for assessing national policy against the post-2015 framework and answering the above mentioned questions.

Regarding universality versus country specificity, implementation challenges revolve around three questions. What architecture is required at the global and national levels? What would be the role of regional entities? Regarding accountability, who is responsible for what? In terms of financing, how will the post-2015 framework be resourced? Various types of finance are keys to addressing implementation challenges. Public and private financing – both domestic and international – are necessary, with many innovative options available. Given the absence of any macroeconomic guidance, what would be an efficient resource allocation mix at country level given the implementation challenges of the post-2015 agenda? What are the processes through which the development partners will align their inputs to the resource allocation mix decided by the country? How would financial and non-financial resources be deployed synergistically to implement the post-2015 framework at the country level? Should there be an aggregate mix or a country-level mix of (financial and non-financial) resources on the part of the development partners? Contextual studies by scholars from the South provide new evidence that deserves consideration in this regard.

On the topic of finance and policy, Agrawal (2015) finds that equity foreign portfolio investment inflows are associated with higher growth of gross domestic product (GDP), increased domestic investment, and higher market capitalisation in the developing countries. Foreign borrowing has a positive but less strong effect on GDP growth and domestic investment, while bond foreign portfolio investment inflows do not appear to have significant effects. It follows that policies that promote equity foreign portfolio investment inflows could improve prospects for attaining the goals and targets under the post-2015 framework, though country-level assessments should be, of course, conducted. On the other hand, Uneze & Adeniran (2015) provide an interesting exposé of the revenue potential of selected domestic financing options that are being proposed under the post-2015 process, i.e. tax revenue, domestic savings, diaspora resources, financial transaction tax, and domestic philanthropy. The study, based on data from Ethiopia, Gabon, Ghana, Nigeria and South Africa, finds that each Sub-Saharan African country has strong revenue potential in at least two options. It demonstrates not only the viability of domestic resources, but also the need to explore their complementarity with other options, particularly foreign aid.

The topic of capital flight is especially salient, with illicit financial flows on an upward trend in many developing countries and overall – almost USD 1 trillion illicitly flowed out of developing and emerging countries in 2012 due to crime, corruption, tax evasion, and other activities (see Kar & Spanjers, 2014). Khan & Akbar (2015) establish that illicit financial flows, determined largely by per

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12There have not been any systematic assessments of post-2015 development financing needs, though Uneze & Adeniran (2015) provide a review of financing estimates, with over USD 1 trillion in investment needed annually in various sectors. Arakawa et al. (2014) provide an in-depth analysis of financing needs, constraints and opportunities.
capita GDP, degree of openness, and capital account convertibility, will affect the financing of the post-2015 framework, so it is crucial to understand the influencing factors behind the phenomenon and have targets and indicators dedicated to curbing such flows.

One discussion that must have global implication relates to fossil fuel subsidies and the possibilities of drawing them down to increase financing for both the post-2015 framework and the associated data revolution. This is a discussion occurring within the G20 forum, but is scarcely seen elsewhere. Besada & Olender (2015) provide an exceptional overview of the subject area and their recommendations for managing the estimated USD 775 million in annual fossil fuel subsidies should be extended for the post-2015 period. Indeed, given the current drastic fall of global price of liquid fuel, it is possibly the right time to phase-out fossil fuel subsidies in the developed countries and reallocate the released amount to financing SDGs. Interestingly, one of the studies undertaken by Khatun & Amin (2015) found no relationship between CO$_2$ emission and higher energy consumption in the short-term in the least developed countries (LDCs). This implies that for the time being higher energy use may not adversely affect the environment of LDCs.

Capacity building of governments to implement the post-2015 framework is another forthcoming challenge. Das (2015) explores the significance of capacity for governance in India and suggests that the post-2015 framework could incorporate policy directions to encourage developing countries to pursue fiscal policies that would create enabling environments for good governance and effective institutions. Markedly, multi-level governance will be a reality, especially given the trend toward decentralisation in many countries. For example, Ghaus & Sabir (2014) demonstrate that boosting (in the education sector) inter-governmental transfers between the federal government and provincial governments in Pakistan can lead to marginal increases in provincial expenditure on primary and secondary education, but the sustainability of resource flows as well as education and gender equality outcomes can be improved through the integration of gender-sensitive interventions into such transfers and subsequent monitoring. They insist that the post-2015 framework “must incorporate the role and responsibility of sub-national governments in the delivery of social services to achieve the desired targets.”

What if governments – both in developed and developing countries – show disinterest regarding implementation related to controversial issues identified by the OWG? Issues like climate change and sexual rights are polarising, but they have to be addressed during the ongoing inter-governmental negotiations. Reaching for ‘higher hanging fruit’ will make implementation harder, but having goals and targets is better than not having them at all, since they set normative standards for the global community. Political will and leadership at the country level (at global level as well) is an overall core concern. High-level policy will likely be guided by the post-2015 framework, though there is a case to be made that the framework should be prefaced and informed by an ambitious summit-level political declaration in the UN context, such as the Millennium Declaration. Kenny (2013) provides a draft text for such a declaration to effectively continue the spirit of the MDGs, while some observers have argued that a declaration must go further than the one that informed the creation of the MDGs. Bhattacharya (2015) argues that the declaration on post-2015 agenda has to be attractive, inspiring and mobilising, and has to include a ‘big idea’, a credible work plan and a convincing expression of political will and leadership.

There will be risks and shocks ahead during the implementation period of the SDGs. One of the ways to mitigate them is to draw on the knowledge being produced in the places that the post-2015 framework will likely affect most. Emergency preparedness for high-risk events such as natural disasters, like the 2010 earthquake in Haiti, nuclear accidents, like the 2011 Fukushima meltdown in Japan, and diseases, like the recent Ebola outbreak in West Africa, should be built into national and global development plans and policies. Emergency preparedness and mitigation strategies should be considered complements to overall development and post-2015 implementation strategies, since a lack of them could mean that development is slowed, stopped or reversed. Systemic shocks, such as the 2008-09 global financial crisis and its lingering economic effects, hit developing countries
through multiple channels, including trade, aid and investment. Hence going forward, special attention during inter-governmental negotiations should be given to bolstering global partnership, avoiding the low ownership trap wherein governments are bypassed for parallel structures because of inadequate policies or management, creating responsibilities without resources, and clarifying the resources to come.\(^{13}\)

6. Concluding Observations

Will the post-2015 framework provide an agenda of clarity or confusion? Given pervasive data quality issues and lack of data, reasonable choices have to be made regarding the trade-offs between goals and targets, on the one hand, and the means of implementation, on the other. A post-2015 agenda, at the end of the day, has to be appropriately rooted in the local milieu, while being supported by a meaningful and effective framework of international development cooperation. Commitment on resolving the systemic concerns, yielding results in the parallel international processes, establishing internal and external policy coherence of the framework, and building multi-stakeholder partnerships will be critical in making the post-2015 agenda a success.

Given the possible content of key proposals for the post-2015 agenda and the likely gaps in data and accountability, what can be done? Strengthening the role of civil society generally, and the Southern voice specifically, is one of the ways to address the anticipated oversight and gaps. Particularly, the independent research institutions and think tanks from Africa, Latin America and South Asia, which are a rich repository of development expertise and experience, can play an important role in this regard.

Quality research from the global South takes into consideration various contextual factors and caveats and its wide citation facilitates informed inter-governmental negotiations to take place. These knowledge hubs and centres of excellence are at the same time producers, assessors and users of data. Their research during the post-2015 period will be a supporting factor for governments delineating national development plans and policies in line with the global framework. Their unique location in the local and global knowledge and information system enable them to be both an effective promoter of the delivery of post-2015 agenda and champion of the monitoring and accountability exercises. The ‘participation deficit’ that was a factor in the diminished success of the MDGs can be addressed through increasing the space and scope for civil society networks in the developing countries, which include development policy think tanks, and by strengthening the Southern voice in the global platforms which are addressing the framing of post-2015 agenda and its delivery mechanism.

\(^{13}\)Ahmed et al. (2014) offer thought-provoking questions about redefining global partnership for development and financing the post-2015 framework.
References


Southern Voice on Post-MDG International Development Goals (Southern Voice) is a network of 48 think tanks from Africa, Latin America and South Asia, that has identified a unique space and scope for itself to contribute to the post-MDG dialogue. By providing quality data, evidence and analyses that derive from research in the countries of the South, these institutions seek to inform the discussion on the post-2015 framework, goals and targets, and to help give shape to the debate itself. In the process, Southern Voice aims to enhance the quality of international development policy analysis, strengthen the global outreach capacity of Southern think tanks, and facilitate professional linkages between these institutions and their respective governments. Southern Voice operates as an open platform where concerned institutions and individuals from both South and North interact with the network members. Southern Voice Occasional Papers are based on research undertaken by the members of the network as well as inputs received at various platforms of the initiative. Centre for Policy Dialogue (CPD), Dhaka works as the Secretariat of the Southern Voice.