Seeking accountability for women's rights through the Sustainable Development Goals

CENTER FOR ECONOMIC AND SOCIAL RIGHTS
SOCIAL JUSTICE THROUGH HUMAN RIGHTS

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Contents

I.   Introduction

The 2030 Agenda for Sustainable Development officially came into effect on 1 January 2016, after it was adopted unanimously at the United Nations by world Heads of State and Governments in September 2015.[1] With its 17 Sustainable Development Goals (SDGs) and 169 targets, the Agenda covers a comprehensive set of issues across the three dimensions of sustainable development: the economic, social and environmental.

In many respects, the 2030 Agenda is a significant improvement from the previous agenda, the Millennium Development Goals (MDGs), which were supposed to have been met by 2015.[2] It is universal in applying to all countries, rather than just 'developing' countries, and it covers a more comprehensive set of issues, therefore better addressing the complexities of sustainable development and reflecting the whole spectrum of human rights. The 2030 Agenda also has a central focus on combatting inequality, both through stand-alone goals (Goal 5 on gender inequality and Goal 10 on reducing inequality within and among countries) and an overarching pledge to 'Leave No One Behind' in implementation. Gender equality and women's empowerment is recognized as a cross-cutting objective across all the goals (with indicators that are required to be disaggregated by sex), but is also included as a stand-alone goal with specific targets. The Agenda also recognizes the Beijing Declaration and Platform for Action and the Programme of Action of the International Conference on Population and Development, as among its foundations.[3]

Whereas the MDG commitments on gender equality were limited to targets on gender parity in education and maternal mortality, SDG 5 includes more comprehensive and potentially transformative commitments for women's rights, due to the effective mobilization of women's rights organizations. It includes targets to: eliminate all forms of discrimination, end gender-based violence and child marriage; ensure universal access to sexual and reproductive health services and reproductive rights; increase participation in decision-making at all levels; ensure women's equal rights to economic resources, including ownership and control over land; and to recognize and value unpaid care and domestic work (including through the provision of public services and social protection.) Moreover, there are gender specific targets in other goals, for example, to eliminate gender disparity in education (SDG 4.5); ensure women's access to adequate sanitation (SDG 6.2); equal pay for work of equal value (SDG 8.5); and safe and affordable transport for women (SDG 11.2). As the inclusion of these issues indicates, the SDGs are therefore far more holistic and rights-aligned on gender equality than the MDGs, despite some weaknesses.[4]

Yet, when dealing with issues of accountability, there is no major improvement over the MDGs. Under the MDGs, there was no clarity as to who was responsible for what, there was no institutional mechanism through which 'beneficiaries' could meaningfully engage in shaping or challenging decisions at the domestic level, and there was an inadequate, opaque system to monitor and report on progress.[5] The lack of accountability for the MDGs was considered a primary shortfall.[6]

With a view to improving on these shortcomings, civil society organizations and many other actors involved in the discussions regarding the new development agenda made it a priority to push for robust accountability for the SDGs.[7] However, during the political negotiations, there was resistance by many States seeking to systematically water down proposals for accountability.[8] Consequently, the final text of the 2030 Agenda includes only a weak voluntary process of reporting to monitor compliance. In the end, the terms "follow-up and review" were preferred over "accountability".

The implementation of the SDGs is a long and complex process, and the fear is that without stronger accountability mechanisms, States and other stakeholders might not dedicate sufficient efforts and resources towards their compliance. Moreover, compliance with gender-related goals and targets also requires gender-responsive accountability mechanisms. This means, at a bare minimum, that women should be full participants in any oversight or accountability process and that women's human rights standards must be those against which public decisions are assessed. Without these mechanisms, governments may well focus their efforts on the achievement of goals and targets which are not aligned with the priorities of national women rights' and feminist movements, or fall far short of their ambitions.

When seeking accountability for the SDGs, there are at least two different tracks to explore: SDG-specific 'follow-up and review' mechanisms (i.e. those processes and platforms established specifically to monitor SDG progress), and external mechanisms that exist to monitor other sets of obligations or commitments which are nonetheless related to the SDGs. These mechanisms include human rights monitoring bodies or commissions, e.g. on gender equality, climate change, environmental sustainability, public health or food security. They may be local, national, regional, or international. There is important work to be done on both tracks.

The SDG-specific 'follow up and review' mechanisms foreseen in the 2030 Agenda need strengthening, including to boost and inform their engagement with women's human rights. On the other side, because of the limited reach and weaknesses of the SDG accountability architecture, it is also crucial to seek other complementary pathways and tools for accountability. To this end, this paper explores additional mechanisms and venues that might be used to monitor compliance with the SDGs – if their ability and capacity to engage with the SDGs is boosted. These offer opportunities for women's rights organizations to influence policy making and implementation in the long term, to identify systemic failures (as well as good practices), and to inform policy-making and implementation.

Yet of course, these mechanisms and procedures are also imperfect and, despite their formal independence, may be also be influenced by governments and other actors with most status and power. Truly inclusive and democratic participation is a prerequisite for the operation of any meaningful accountability framework. Consequently, this paper explores the key elements needed at the national, regional, and global level to ensure not only strong and independent monitoring but also that women's human rights advocates can effectively influence decision-making regarding the SDGs.

The paper focuses mainly on how States' accountability can be strengthened. Yet many other actors, such as international organizations, financial institutions, philanthropic foundations, and transnational corporations have a role to play in the achievement of the SDGs and should be held accountable for the ways their actions and policies impact sustainable development. Given the high-profile attention given to the private sector's engagement in the 2030 Agenda, it is absolutely essential that there are safeguards and accountability procedures in place with respect to their involvement in implementation.[9]

II. The 'follow-up and review' processes of the SDGs

The High-Level Political Forum on Sustainable Development (HLPF) was designated as the global apex of the 'follow up and review' process included in the 2030 Agenda.[10] The HLPF is not the powerful accountability body that womens' rights and human rights advocates had pushed for during the negotiations.[11] The mandate of the HLPF to review and hold States accountable is weak and limited, especially given its reliance on voluntary self-reporting by States. Moreover, it meets for only eight days per year with only a few days set aside for national reviews, and only very limited space given to civil society in the official review sessions.

National and regional reviews are expected to serve as a basis for the annual reviews by the HLPF. Member States are encouraged to "conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven".[12] Yet, there are no specific requirements as to the frequency or periodicity of national reviews – the Secretary General only suggests countries carry out up to two voluntary national reviews during the period of the Agenda's implementation. At the regional level, member States are required to identify the most suitable regional forum for following up and reviewing the implementation of the Agenda, building on existing mechanisms and successful experiences. The UN regional economic commissions are expected to be a key regional forum in many cases (for example for Latin America), while the mandate of the African Peer Review Mechanism has been expanded to monitor the 2030 Agenda.

Several principles are identified in the 2030 Agenda that the voluntary follow-up and review processes at all three levels should follow, including that they will be "people-centered, gender-sensitive, [and] respect human rights" (para. 74(e)). These processes should be "open, inclusive, participatory and transparent for all people" (para. 74(d)), but there is no express recognition of the critical role of independent monitoring, data collection and reporting, raising the risk of review mechanisms based entirely on governments' official reports.[13]

At the 2016 HLPF meeting (the first since the adoption of the SDGs), only a day-and-a-half was allocated to the national reviews, and the presentations given by the 22 countries that submitted their voluntary national reviews (VNRs) on the steps they are taking towards implementation of the SDGs. Overall, these VNRs and the

presentations seemed more focused on giving the most positive portrayal possible than on sharing implementation challenges and strategies.[14] The VNR reports varied widely in the breadth and depth of their presentations. Out of the 22 countries, only four (Finland, Germany, Norway, and Switzerland), included members of civil society, private sector, and unions in their delegations.[15] Most countries reported multi-stakeholder participation in the preparation of the voluntary national reviews, but there was little or no clarity on how civil society had provided inputs and feedback.[16] More importantly, the most disadvantaged and marginalized people who this agenda is intended to benefit do not appear to have been included.

Despite the limitations of the HLPF 'follow up and review' process, it is possible that it will evolve over the years. Sympathetic States, civil society organizations and other stakeholders should continue to pressure for improvements in the process. Some civil society organizations that have been actively involved in the development of the 2030 Agenda have made proposals for improving the work of the HLPF, including by actively incentivizing constructive participation of States; ensuring interactive dialogue (i.e. with feedback and sharing of experiences); requesting and enabling the submission of comprehensive reporting not only by States but also from other stakeholders (e.g. from civil society, United Nations agencies and human rights treaty monitoring bodies); ensuring adequate time and resources; and developing open, inclusive and transparent modalities for participation (e.g. establishing a trust fund to support travel and technology for enabling remote participation).[17] Moreover, the UN Secretary General submitted a proposal "for voluntary common reporting guidelines for voluntary national reviews at the high-level political forum".[18] These reporting guidelines include some proposals that would improve accountability. They suggest, for example, that States should provide information "on how responsibility is allocated among various levels of Government (national, subnational and local) for coherent implementation and review of the 2030 Agenda."[19]

III. Understanding accountability in the context of the SDGs

The weakness and voluntary nature of the 'follow-up and review' process included in the 2030 Agenda is a striking shortcoming that is not only at odds with the Agenda's ambition but also with its human rights foundations. Accountability is a key principle under human rights law. Accountability means duty-bearers (governments and others) are answerable to the people whose rights and lives are affected by their decisions.

Much of the literature on accountability in development converges around three constituent elements: responsibility, answerability, and enforceability. Responsibility requires that those in positions of authority have clearly defined duties and performance standards, enabling their behavior to be assessed transparently and objectively. Answerability refers to the obligation of public officials to provide information about what they are doing, and to provide reasoned justifications for their actions and decisions to those they affect. Enforceability requires public institutions to put mechanisms in place that monitor the degree to which public

officials and institutions comply with established standards, impose sanctions where appropriate on officials who do not comply, and ensure that appropriate corrective and remedial action is taken when required.[20]

Given that the SDGs are political commitments and not legally binding, accountability for their implementation may not include enforceability in the traditional, strictly legal sense of punishing individual wrong-doing and providing redress. Enforceability for the SDGs does not necessarily imply judicial enforcement of legal provisions (although it may do when provisions aligned with the SDGs are breached by failures in development policy or practice). More often than not, there will be no formal sanctions or disciplinary actions in cases of non-compliance with the SDGs. However, there are softer forms of enforcement that may come into play, for example non-judicial processes for independent review and evaluation, by bodies with the authority to issue recommendations for appropriate remedial action and to monitor their implementation. This type of accountability framework has been called "accountability for results and constructive change." It refers to a system that "monitor[s] progress towards agreed objectives, examine[s] obstacles to implementation, identif[ies] successful approaches, and suggest[s] changes and remedy actions to those policies deemed ineffective to meet internationally agreed goals."[21] With political will this dimension can – and should – be added at the national and international levels. At the international level, the enforcement dimension is particularly fraught with challenges, given the weak and undemocratic nature of most global economic or political governance bodies. However, given the profound transnational impacts that States' policies and practices can have, it will be important to create and pursue innovative approaches; for example, by exploring the potential of the human rights mechanisms to add an element of enforceability around extra-territorial obligations and obligations of international cooperation.[22]

Considering accountability's critical importance in ensuring compliance with the SDGs, it is essential to improve the accountability framework. This means engaging with mechanisms and venues that provide a space for clarifying responsibilities and performance standards (responsibility), for demanding and providing justifications for actions and decisions to those affected (answerability), and critiquing development policies and practices where they are ineffective, undermining human rights enjoyment or even violating rights – and recommending corrective actions (enforceability).

The paper focuses mainly on mechanisms and venues that have the greatest potential to strengthen the responsibility and answerability of policy makers and where their actions and decisions can be assessed against women's rights and gender equality standards, and on mechanisms which can bolster accountability to the SDGs by enforcing the human rights obligations underpinning them. Accountability has a corrective and a preventive function. Therefore, as well as providing a space to track progress and assess whether the efforts to implement the SDGs are in line with women's rights and gender equality standards, the mechanisms and venues discussed here could help women's human rights advocates to influence the translation of the SDGs into national processes; identify systemic failures and data gaps; propose adjustments to policy options; and discuss policy alternatives and emerging issues.

These mechanisms and venues are potentially crucial for ensuring accountability during the 15-year long period of SDG implementation. The implementation of the SDGs will not only be a long process but also a complex one. Governments will be regularly setting priorities and making trade-offs. Civil society participation in planning, implementation and monitoring will be crucial to ensure these decisions are governed by human rights obligations and principles, and informed by the perspectives, experiences and rights of the most disadvantaged and marginalized people who are not usually heard in policy dialogue. Women's rights advocates require spaces where they can regularly advocate for gender equality commitments in the SDGs, stress the specific situation and demands of women, and provide analysis and evaluation of strategies and results from a gender perspective. The mechanisms and venues identified in this paper could provide some space for this to happen.

To ensure that the accountability framework works for women, several conditions must be met, which are examined in section V.

IV. Existing mechanisms and fora for strengthening accountability: opportunities and challenges

This section identifies several mechanisms and fora at the national, regional and global levels, that could enable monitoring of compliance with the SDGs in line with the accountability framework proposed in this paper.

In some cases, concrete examples of promising practices already implemented by States and civil society organizations are discussed. The objective is to learn from existing experiences with a view to drawing some general conclusions on what mechanisms and processes work for strengthening accountability of SDG implementation and how they can be improved to ensure they work for women.

1. AVENUES FOR ACCOUNTABILITY AT THE DOMESTIC LEVEL

At the domestic level, there is a wide range of opportunities for holding States and other actors accountable to their SDG commitments. The following section provides some examples and explores how these can be used to reinforce accountability for women's rights.

1.1. National planning, coordination and review processes for SDG implementation

Meaningful accountability requires that domestic policies and practices be brought into line with the SDGs. Incorporating the SDG commitments into national planning documents such as sustainable development strategies or national development plans, allows governments to take ownership over the goals, engage in dialogue about them with communities, and be held responsible. It also creates incentives for authorities to comply and for people to monitor progress and hold the government accountable. If undertaken in a participatory, open manner, the adaptation of the SDGs into national targets (or 'localization' of the SDGs) will help to facilitate ownership, participation, and answerability.[23]

While incorporating the SDGs into domestic planning instruments, it will sometimes be appropriate to tailor the Agenda to the national or local level. This must not be an excuse for watering down the SDG targets, cherry-picking or opting out of some – this is a particular risk for the Goal 5 targets, some of which are already subject to disappointing qualifiers such as the addition of the clause "as nationally appropriate" in target 5.4 on unpaid care work. Rather, in order to optimize the chances for meaningful monitoring and accountability, it may be necessary to complement the internationally-agreed targets and indicators with contextually relevant benchmarks and additional indicators, as well as clearly defined responsibilities and mechanisms for monitoring progress and recommending remedial action. For example, countries may want to add indicators that speak more to their particular challenges in meeting a given target. For the unpaid care work target 5.4, some lower-income countries may find it useful to add indicators measuring the hours women spend each day collecting water or fuel, or their access to clean fuel/water sources or labor-saving technologies; whereas in middle- and high-income countries a more relevant indicator might be the number of weeks of paid parental leave granted to men and women.

For many targets, it will be helpful to set 'stepping-stone' targets to set a timeline for achievement on the road towards 2030, to ensure progress is not deferred or delayed. In particular, given the commitment to 'leave no one behind' and tackle inequalities, stepping-stone equality targets may be very powerful incentives to focus on the most marginalized and disadvantaged from the outset, and to reduce disparities at a reasonable pace consistent with human rights principles.[24] For example, a country with a large indigenous population may want to create national sub-targets, benchmarks and indicators to ensure that indigenous women also benefit from actions to reach Goal 5 and other goals. The additional targets would also ensure their free, prior and informed consent is sought before any development initiative that may impact their rights, land and communities in line with ILO Convention 169, the Declaration on the Rights of Indigenous Peoples, and the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).

To help ensure ownership and answerability, national indicators should be drawn up in a participatory manner. To this end, States should institutionalize mechanisms for civil society participation and adopt minimum standards to ensure meaningful and effective participation. These standards should not only refer to procedural aspects (e.g. provision of information well in advance and transparency on how results are being used) but they should also ensure inclusiveness, through, for example, quotas for women's rights organizations. Participation should also be ensured in the decision of instruments and mechanisms for measuring, monitoring and review at the domestic level.

The gender and human rights dimensions of each goal should be guiding principles during indicator selection. Indeed, all nationally-tailored targets, benchmarks, and indicators should be informed by human rights considerations[25] and aligned with human rights in general and women's rights in particular. Gender-sensitive indicators and benchmarks should be contextualized to the multiple dimensions of disempowerment encountered by the female population of the country (e.g.

indicators disaggregated not only by sex, but also on other factors related to multiple and interconnected forms of discrimination against women, such as age, ethnicity, sexual orientation, and migration status).

The incorporation of the SDGs into plans, policies, and legislative frameworks at the domestic level provides a great opportunity for women's rights advocates to influence the agenda from a very early stage. In fact, many countries have already undertaken consultations and engaged with civil society over the process of 'translating' the SDGs into domestic planning documents. For example, Mexico held national consultations to identify challenges and actions for the implementation of the 2030 Agenda in the national context. Samoa conducted a preliminary assessment of its development strategy against the SDGs through a consultative process.[26] Influencing the agenda at this stage is critical to ensure that the gender-related SDGs and targets are properly prioritized in national plans, and that their implementation is conducted in alignment with obligations on women's human rights. Governments will need to be pushed to ensure that national plans include precise timeframes, clearly defined responsibilities for the various actors and institutions, and transparent deliverables subject to regular reporting.

Considering the complexity and long implementation process of the SDGs, governments are also establishing specific structures such as inter-ministerial coordinating offices, committees and commissions to coordinate the implementation of the SDGs. From the VNRs submitted to the 2016 HLPF, it is clear that these institutional mechanisms vary greatly in mandate and composition. Only a few of them include women's ministries or gender institutions in their composition or formal consultations with civil society organizations.[27] Yet, in most cases these bodies represent an additional opportunity to advocate for the inclusion of gender priorities in the domestic implementation of the SDGs.

The 'translation' of the SDGs at the domestic level should not end once they have been incorporated in national planning instruments. Once the SDGs are incorporated in national development instruments (and local or national sub-targets, benchmarks or indicators have been identified), governments are encouraged in the 2030 Agenda agreement to establish inclusive mechanisms at the national and sub-national level to regularly assess the level of progress, regression or stagnation in their achievements. Reportedly, many countries are in the process of designing and implementing these review mechanisms.[28]

Ideally, national review processes should be undertaken at regular intervals and be inclusive—with participation by State bodies, civil society, international organizations and other stakeholders. These processes should have the mandate to monitor what is working, what is not, what needs to change and to identify emerging issues. During review processes, there should be instances where citizens or the government (in case of involvement or partnership with other stakeholders like International Financial Institutions or the private sector) can request justification for deficiencies or explanations about actions taken. These instances would enable women's rights and feminist organizations to identify shortcomings, to encourage better performance and to identify the responsibility of various stakeholders for their actions or

omissions. If review meetings are held at regular intervals (e.g. annually), emerging gender equality concerns could be identified and acted upon, and progress and setbacks closely tracked.

The incorporation of the SDGs in national planning processes depends primarily on governments. Yet, women's rights advocates can play a crucial role in engaging and advocating with governments for the prioritization of gender-related SDGs and targets in national planning processes, for alignment of national plans, strategies and indicators with women's human rights standards, and for the adoption of reviewing processes with regular intervals. It will also be important for women's rights advocates to analyze the interlinkages of Goal 5 with other goals and targets, and identify targets outside of Goal 5 where there is particularly pressing need for the gender dimensions (such as differentiated impacts on men and women) to be assessed, planned for and tracked.[29] They have an important role to play in the establishment of mechanisms and institutions that are inclusive and capable of strengthening accountability on gender equality issues. They should also ensure that other critical institutions such as National Statistical Offices (NSOs) become more transparent, inclusive, capable of mainstreaming gender and accountable. In particular, the capacity of NSOs to gather carefully and extensively disaggregated data will need to be invested in and enhanced, as well as their expertise in gender-related data collection methods such as time-use surveys.

National women's rights organizations (e.g. women's observatories or gender equality ombuds) should have an officially recognized role in both processes for incorporating the SDGs in planning instruments and for reviewing their implementation. There are various modalities for guaranteeing their engagement, for example, by establishing quotas for their participation, enabling the submission of independent assessments, or assigning them the responsibility for monitoring a sub-set of the gender equality goals/targets.

Tanzania's National Development Plan

In June 2016, Tanzania adopted the Second National Development Plan: National Five Years Development Plan 2016/2017–2020/2021[30] (hereafter: FYDPII) which translates some of the SDGs at the domestic level. One of the objectives of FYDPII is to ensure that the 2030 Agenda, among other global and regional agreements, is adequately mainstreamed into national development planning and implementation frameworks for the benefit of the country.[31] The FYDPII expressly notes that the SDGs influenced its orientation and interventions.[32]

The FYDPII includes several 'strategic interventions' to achieve sustainable development as well as specific indicators and targets to be realized. It also establishes mechanisms to "track progress and demonstrate results", including on the achievement of the SDGs.[33] The FYDPII assigns the responsibility of coordinating implementation to the Ministry of Finance and Planning, and mandates the development of SDG Performance Reports.[34] As noted in the text, the SDG indicator framework will be integrated into the 'monitoring and evaluation' framework of FYDPII "after the former has been appropriately domesticated and localized to reflect Tanzanian context and local realities."[35]

While the FYDPII would have been a great vehicle to 'translate' the gender equality goals and targets of the 2030 Agenda into the Tanzanian context, it gives very little attention to gender equality and women's economic empowerment. Among the four strategies included to achieve development, none refers to gender equality or women's economic empowerment. Moreover, very few of the 'key interventions' identified in the FYDPII are directly related to improving women's equality and economic empowerment. Moreover, most of the indicators included to track progress are not disaggregated by sex.

Despite the claims that FYDPII is aligned with the SDGs, this is clearly not the case in respect of gender equality and women's empowerment. Moreover, the failure to incorporate gender-related SDGs in this five-year plan contrasts with the government's own assessment of the country's development needs. Assessing the previous FYDP, the government candidly recognizes that persistent gender inequalities including regarding income, access to modern family planning methods, agricultural production and unpaid care work were some of the main obstacles in achieving development.[36]

> ### The challenge of ensuring gender is mainstreamed in national coordinating bodies for the implementation of the 2030 Agenda
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> *Many Governments have established or are discussing the format and functions of coordinating mechanisms for the implementation of the SDGs. These bodies take various forms and names such as National Committee (e.g Egypt), High Level Commission (e.g. Colombia), and National Council (e.g. Chile). Often, these bodies are composed of various Ministers, and sometimes external actors (e.g. non-governmental organizations, private sector and academia) are invited to take part. They are often mandated to advise the Executive on the implementation of the 2030 Agenda. While the establishment of these coordinating bodies is a good first step, in most countries the challenge remains to ensure that these bodies are inclusive, participatory and capable of mainstreaming gender in their work. To ensure that women's priorities can be articulated and pushed forward in this type of body, at a minimum they should include any existing 'national gender machinery' (a policy coordinating unit inside the government) as well as women's rights organizations and feminist allies. Additionally, all actors should have the necessary resources to carry out their work fully and effectively. While these minimum requirements seem obvious, they are not applied yet in most cases. For example, in the Chilean National Council for Sustainable Development, the Ministry of Women and Gender Equality is not among those Ministries called to participate in the Council and there is no explicit indication that the Council will prioritize gender-related goals and targets or even mainstream gender in its work.[37]*

1.2 Parliaments

While all State institutions are expected to take part in implementing the SDGs at the national level, national parliaments can play a critical role through their legislative, budgetary and oversight functions. For example, parliaments may adopt laws mandating that the processes of developing and reviewing national policies and plans be done through participatory and inclusive processes. Through their review of proposed government expenditures, parliaments may assess whether adequate financial resources are allocated to the achievement of the SDGs. Through their oversight functions, they may hold regular hearings or inquiries to assess the level of progress in the implementation of the SDGs. Indeed, several national parliaments (e.g. Mexico and Finland) have already established parliamentary mechanisms to follow-up the implementation of the 2030 Agenda. In all three functions, parliaments can pay special attention to gender inequality and women's rights issues.

As noted by the Inter-Parliamentary Union (IPU), parliaments may need to review their internal processes and the structure of their parliamentary committees to mainstream the SDGs throughout their work.[38] Parliaments may decide to mainstream the SDGs into all relevant parliamentary committees or even establish a dedicated SDG committee. For example, Pakistan has established an SDG Task Force

in the National Assembly, the Parliament in Trinidad and Tobago established a new Joint Select Committee on the Environment and Sustainable Development, and the Parliament of Zambia has formed an SDG caucus.

While the role of parliaments is essential for enhancing accountability of the SDGs and for contributing to citizens' awareness of their implementation, in many countries parliaments do not have the capacity to take on the heavy demands of the SDG framework. In particular, countries in conflict, post-conflict, in transition, and with weak democracies need support to prepare their parliaments to fulfil this role.[39]

More broadly, some parliaments might also struggle to incorporate a gender perspective into their work. To this end, women's rights advocates might decide to work directly with women parliamentarians and other women's rights allies as part of a broader strategy to enhance gender-sensitive accountability of the SDGs. Some parliaments, including Malawi, have Parliamentary Women's Caucuses which could be useful interlocutors to push for implementation of Goal 5.

Parliamentary inquiries in the United Kingdom

Parliamentary inquiries provide spaces where governments and other actors can be held responsible for compliance with SDG commitments. They can also generate evidence about successful strategies and policies, and emerging problems that require corrective action.

In the United Kingdom, parliamentary committees have conducted several enquiries into SDG planning and implementation. In April 2016, the International Development Committee of the House of Commons undertook a review of the UK's SDG implementation.[40] Among other recommendations, the Committee stressed that all government departments should be assigned specific responsibilities for making progress on the SDGs "to ensure ownership and clear lines of accountability."[41] It also asked the Cabinet to produce a substantive internal communications strategy on the SDGs to ensure that all departments understand their responsibilities to deliver on the Goals.[42]

The House of Commons' Women and Equalities Committee released a comprehensive plan to work toward SDG 5 as a result of parliamentary inquiry. The March 2017 report details four main steps the government should take in regards to SDG 5: government leadership, ideally from the Cabinet Office and not the Department for International Development; incorporation of the 'leave no one behind' principle across many departments; building a partnership, specifically with civil society; and gathering disaggregated data for monitoring purposes.[43]

In April 2017, a different House of Commons Committee – the Environmental Audit Committee – released a report criticizing the government for failing to set out a clear plan for delivering the SDGs in the UK. They also expressed concern that the government had retreated from the plan for developing a set of national indicators, claiming that this would "harm accountability".[44]

1.3 National Human Rights Institutions (NHRIs)

National Human Rights Institutions (including Human Rights Commissions, Human Rights Institutes, Ombudspersons, or Defensorías), are national institutions with a constitutional and/or legislative mandate to protect and promote human rights. While the model or structure of NHRIs varies from country to country, pursuant to geographical, institutional and legal traditions, according to the "Principles relating to the Status of National Human Rights Institutions" (the Paris Principles),[45] NHRIs should have competence to, inter alia, submit advice and assistance to the government, parliament or other competent body on matters concerning the promotion and protection of human rights; examine legislation and make recommendations deemed appropriate to ensure conformity with fundamental principles of human rights; carry out investigations and public inquiries; and monitor and handle complaints and policy development on human rights issues (Paris Principles 1 and 3).

In October 2015, the International Coordinating Committee of NHRIs (ICC) recognized that NHRIs are uniquely placed to play a bridging role between stakeholders and promote transparent, participatory, and inclusive national processes of implementation and SDG monitoring.[46] The ICC (subsequently renamed the Global Alliance of National Human Rights Institutions or GANHRI) also encouraged NHRIs to prioritize and mainstream the human rights of women and girls and gender equality in their work (para. 15).

The UN General Assembly has responded to the recognition of NHRIs' unique position. In February 2016, it called on NHRIs to participate and contribute to the discussions of implementation of the 2030 Agenda. At the same time, it called on the HLPF to enhance their participation.[47]

When NHRIs function in accordance with the Paris Principles, they can contribute to a human rights-based approach to implementation of the 2030 Agenda and to strengthen accountability in a variety of ways. In line with their advisory role, NHRIs should contribute in the process of developing national plans for the implementation of the SDGs, establishing baselines and designing national indicators – ensuring that these processes are all informed by human rights obligations and principles. In terms of seeking and facilitating accountability, NHRIs have a number of unique contributions to make. Firstly, they support the collection, analysis and use of accurate, disaggregated data on compliance with the SDGs and alignment with human rights obligations, to complement or contrast governments' own information. They advise on the design of national monitoring and review processes and mechanisms, in particular ensuring that they are adequately inclusive, participatory, and that they engage marginalized people and communities. An NHRI might also submit independent assessments to these mechanisms, or to others described here such as parliamentary inquiries or follow-up and review mechanisms at regional and international levels. In some contexts, they could take responsibility for monitoring a sub-set of the goals and targets, using their experience monitoring human rights enjoyment. Within their role reviewing legal standards, they can assess the impact that laws, policies, programs, national development plans, administrative practices, and SDG implementation budgets have on the realization of all human rights.[48]

Potentially important for the accountability of the SDGs is their quasi-judicial mandate to receive complaints or initiate investigations, through which they can hold governments to account for rights violations in the context of SDG implementation. When NHRIs have such functions, they can also facilitate access to justice for those who experience abuse and violation of their rights in development contexts.[49]

NHRIs are also in a unique position to play a bridging or convening role, which is essential to the SDGs' success. The Paris Principles expressly mandate NHRIs to work closely with civil society, promoting cooperation and coordination to enhance the protection and promotion of human rights. This involves both sharing information and supporting NGOs' and other civil society organizations' actions including trade unions, social movements, grassroots and community groups, coalitions and networks, among other relevant groups and individuals. NHRIs are thus placed in the critical position of bringing together a broad-based coalition of stakeholders to ensure the SDGs are implemented in line with human rights norms and standards. For example, they can engage with government agencies, parliaments, the judiciary, local authorities, national statistical offices, civil society, marginalized groups, mainstream and social media, the UN and other international and regional institutions, to raise awareness and promote a human rights-based approach to implementation and monitoring of the Agenda. Through this convening power, NHRIs can bring different actors together to monitor the impact of public policies and address their contribution (or lack thereof) to achieving the SDGs, assessing the role of governments, and other development actors such as international financial institutions and the private sector, especially as an increasing number of NHRIs focus on the role of the private sector in relation to human rights.[50] As some are already doing, NHRIs can also highlight their government's impact on the SDGs overseas as well as domestically, including through development cooperation, through the lens of extra-territorial human rights obligations (see textbox on Germany below).

The potential of NHRIs to contribute to a gender-sensitive approach in the context of the SDGs is also high. They are familiar with women's human rights and gender equality standards; some even have an explicit mandate to focus primarily on inequality and discrimination. In some countries there are also separate ombud institutions to monitor women's rights and gender equality. Some NHRIs have significant experience identifying patterns of gender discrimination and evaluating public budgets from a gender and women's rights perspective, so they might assist governments in advancing toward more gender-equitable financing for sustainable development. Some NHRIs have already addressed issues now included in SDG 5. These include the work on unpaid care work by the Australian Human Rights Commission,[51] on violence against women done by the Rwandan Human Rights Commission,[52] on maternal mortality in the context of the MDGs by the South African Human Rights Commission,[53] and on reproductive rights done by the Danish Institute for Human Rights.[54]

Despite NHRIs' great potential to strengthen accountability for the SDGs, many of them face severe constraints due to their limited mandates,[55] lack of independence, limited technical capacity and financial and human resources.[56] Moreover, many have their independence undermined by governments or have their

recommendations ignored. Additionally, despite significant progress[57], several NHRIs still face challenges mainstreaming gender in all their activities and determining how they can best promote women's economic, social and cultural rights.[58] Yet, some NHRIs have taken promising steps, such as appointing a specialized commissioner for sex discrimination (Australian Human Rights Commission) or adopting a gender integration framework (Canadian Human Rights Commission).[59] In some countries specialized women´s commissions have been established (e.g. National Commission for Women, in India).

To unleash the potential of NHRIs, these challenges need to be addressed. States and donors should take active measures to strengthen the mandate and independence of NHRIs as well as their capacity to more meaningfully address gender equality and the whole spectrum of women's human rights. In particular, NHRIs will need to strengthen their capacity to monitor economic, social, and cultural rights to fulfil their potential as SDG accountability mechanisms, as regional NHRI networks such as the Asia Pacific Forum have recognized.[60] NHRIs should continue to identify good practices utilizing their mandates to promote and protect women and girls' rights and equality, and strategic opportunities to engage with national partners, including women's rights organizations, gender budgeting groups and statistical agencies. The composition of members and staff should be gender balanced at all levels. Finally, their role in monitoring compliance with the SDGs should be expressly recognized at the domestic and international level.[61]

Promoting a rights-based approach to the SDGs: The German Institute for Human Rights

The German Institute for Human Rights is playing a critical role in monitoring Germany's SDG compliance. The Institute has recommended that the German government take the findings of the UN human rights treaty bodies into careful consideration when implementing the SDGs, including in its effort to formulate national targets and indicators and when reviewing Germany's progress towards the Goals.

In October 2015, the Institute carried out a preliminary comparison of the SDGs with the recommendations Germany received through the United Nations human rights monitoring bodies, in particular the Concluding Observations of the treaty bodies. This comparison was meant to serve as a tool to support Germany's implementation of the SDGs at the domestic level and via their extra-territorial obligations and international cooperation.[62]

When Germany aligned its National Sustainable Strategy with the SDGs,[63] the Institute pointed out that the Sustainability Strategy was vague about civil society's role. Therefore, it recommended systematic involvement by parliament and civil society, including by groups affected by discrimination, both in the adaptation and subsequent monitoring of the national strategy. It also recommended further development of relevant indicators for the national strategy by civil society and other human rights organizations.[64]

Germany was among the first cohort of countries that submitted a voluntary national review in the 2016 HLPF. The Institute provided comments on Germany's report, counterbalancing the Government's information and

identifying gaps. For example, the Institute expressed concern that national measures and indicators were not systematically built on national challenges. This was the case, for example, with violence against women. While human rights bodies have repeatedly highlighted violence against women as an issue to tackle in Germany, no national indicator on this issue had been established.

Germany's voluntary report to the HLPF mentioned several Government plans to engage German civil society. Yet, in the view of the German Institute for Human Rights, not every dialogue or awareness-raising event qualifies as effective participation in decision-making. Therefore, it urged the government to formulate standards for civil society engagement (e.g. the provision of information well in advance of requesting input, transparency on how results are being used, and reliability and institutionalization of participation mechanisms).[65]

2. AVENUES FOR ACCOUNTABILITY AT THE REGIONAL LEVEL

The 2030 Agenda stresses the importance of regional processes for the adoption of regional indicators[66] and for regional follow-up and review processes.[67] Considering the great regional disparities in the SDGs' baselines, a regional focus may well be vital to 'leave no one behind'. This is particularly true for gender related SDGs. For example, according to one projection, while in East Asia and the Pacific maternal mortality is likely to fall substantially; in Sub-Saharan Africa maternal mortality is expected to lag far behind the global 2030 target.[68] One of the advantages of regional fora is that in some cases, members might be more inclined to see challenges as shared and indeed as crossing borders, so a review process would be more akin to a peer-review mechanism.[69]

While the 2030 Agenda calls on States to identify the most suitable regional forum to engage in,[70] the United Nations Regional Economic Commissions have emerged as one of the most important forums for regional sustainable development processes.[71] The African Peer Review Mechanism (APRM) founded in 2003 has often been cited as the key regional monitoring mechanism for Africa, and its mandate has recently been expanded to include monitoring SDG implementation. However, the APRM has a number of significant weaknesses – not least in terms of varying political support, funding deficits, and delays in reporting – which would need to be overcome if it is to successfully take on SDG monitoring.[72] Although gender equality and women's empowerment are overarching objectives of the APRM, its approach towards assessing women's rights has been critiqued as tokenistic[73] and as disengaged from issues of substantive equality.[74]

It is important to note that under the 2030 Agenda, States have committed to "significantly" increase investments to organizations at all levels to close the gender gap and strengthen their work on gender equality.[75] This type of support is particularly relevant for organizations at the regional level. Without such additional support, it is unlikely that regional sustainable development processes would be successful in mainstreaming gender. For example, with the notable exception of the Economic Commission for Latin America and the Caribbean (ECLAC), regional economic commissions have not been consistent champions on women's rights nor in mainstreaming gender in development.

The regional approach to gender equality
in Latin America and the Caribbean

Since 1977, in Latin America and the Caribbean there have been periodic 'Regional Conferences on Women'. These regional meetings have considerable influence setting the women's rights agenda for the region, with active participation from governments, feminist movements, and international organizations.

The agreed outcomes of these conferences encompass commitments made by Latin American and the Caribbean governments on women's rights, autonomy, and gender equality. During the XIII Regional Conference on Women, celebrated in Uruguay in 2016, the countries of the region adopted the "Montevideo Strategy for the Implementation of the Regional Gender Agenda within the Sustainable Development Framework by 2030."[76]

The Montevideo Strategy was prepared after an extensive consultation process that included government officials, representatives of civil society organizations, and United Nations system bodies. A specific consultation was also held with specialists from the women's movement and academic institutions. Then the final document was formally adopted by the States.

Thus, the Montevideo Strategy is a political and technical instrument built on the agreements adopted in the 40 years of the Regional Conferences on Women in Latin America and the Caribbean. Because it was adopted by countries from a region with a long history of agreements related to gender equality and women's autonomy, the Montevideo Strategy is more ambitious, comprehensive, and detailed than the 2030 Agenda. Moreover, it is more clearly grounded in human rights.

Regional human rights mechanisms or bodies such as the Inter-American Commission on Human Rights and the European Committee of Social Rights could also play powerful roles in monitoring SDG progress with an eye to alignment with human rights obligations or commitments, including those on women's rights. The Inter-American Commission, for example, has a Rapporteur on the rights of women, is establishing a Special Rapporteur mandate on economic, social, cultural, and environmental rights, and has recently begun a closer engagement with fiscal policies (including their impact on women's rights), which could be pertinent for scrutinizing whether SDG financing is sufficient and equitable. However, the Commission has recently experienced an acute financial crisis, which is limiting its ability to perform its basic functions,[77] let alone take on SDG monitoring. There are more detailed recommendations for how the international (Geneva-based) human rights mechanisms could engage in the next section, many of which could also apply to the work of regional human rights bodies.

3. AVENUES FOR ACCOUNTABILITY AT THE GLOBAL LEVEL

At the global level, there is a great variety of mechanisms that could directly or indirectly monitor compliance with the SDGs. The plurality of mechanisms are recognized by the 2030 Agenda, which gives the HLPF a central role "in overseeing a network of follow-up and review processes at the global level" and requests it to work coherently with the various organs and fora.[78] The mandates of these other bodies vary greatly. Some are mandated to address specific SDGs. For example, the Unified Accountability Framework (UAF) under the WHO, provides a multi-stakeholder accountability framework to help countries comply with 9 SDGs related to women's, children's, and adolescents' health.[79] Other global bodies, while not directly mandated to monitor the SDGs, can indirectly do so when performing their mandates, although they need to be encouraged and supported to do so. The United Nations human rights monitoring bodies are one important case.

3.1 Human rights monitoring bodies

The existing international human rights accountability system could significantly contribute to strengthening SDG accountability. United Nations mechanisms such as the treaty-monitoring bodies, special procedures, and the Universal Periodic Review (UPR) could prove to be effective fora for monitoring progress towards the SDGs, particularly by highlighting how far actions towards the SDGs align with human rights. This monitoring is possible because there is significant overlap between the SDGs and the standards in international human rights conventions. Several goals focus on important human rights areas such as poverty (SDG 1), food and nutrition (SDG 2), health (SDG 3), education (SDG 4), water and sanitation (SDG 6), and rule of law and access to justice (SDG 16). Moreover, the goals and targets related to inequality, such as SDG 5 on gender equality and SDG 10 on income inequality, exclusion and discrimination, reflect the core human rights principles of non-discrimination and equality, as well as provisions on women's human rights in CEDAW and other international instruments. Other goals and targets such as those related to the protection of persons with disabilities, older persons, indigenous peoples and children or ensuring universal access (e.g. to healthcare, education, and energy), also include important human rights components. According to a study by the Danish Institute for Human Rights, 156 of the 169 targets (more than 92%) have substantial linkages to human rights instruments and labor standards.[80]

The universal character of the SDGs means that they need to be implemented in all countries, notwithstanding their level of development. Thus, the use of human rights mechanisms is essential to highlight the universal nature and multiple levels of States' obligations. States must seek achievement of the SDGs through domestic policies (e.g. policies related to education and heath), but also (in line with the human rights standards of international cooperation and extra-territorial obligations) in policies that impact other countries (e.g. regulation of domestic transnational corporations), as well as in their foreign and development policies (e.g. trade or development cooperation).[81]

The human rights mechanisms use various methods to monitor human rights, to identify responsibility, to seek answers from States, and to recommend corrective action (e.g. reporting procedures, individual complaints procedures and inquiry

procedures). Many of these tools could also enhance SDG accountability, and provide alternative spaces where women's rights and feminist organizations can question government policies for SDG implementation or official SDG data.

At the bare minimum, the findings generated by human rights mechanisms should feed into the SDG-specific review processes such as the HLPF. When a country undergoes a VNR at the HLPF, the most recent recommendations and findings from treaty bodies, the UPR and special procedures should be considered official submissions for the review. Indeed, the final 2030 Agenda anticipates this, noting that "data and information from existing reporting mechanisms should be used where possible."[82] This could be an important contribution to policy coherence and demonstrating the links between human rights and development, but there are several more innovative and meaningful ways, discussed below, that the human rights mechanisms can play a role.

The **UN treaty bodies**[83] have two main tools at their disposal for strengthening accountability of the SDGs: the reporting procedure and the individual complaints procedure. Through their reporting procedures, treaty bodies examine States' regular reports on the implementation of the respective treaty. Under these procedures, they have a broad discretion to examine human rights issues, many of which relate closely to development. They can assess if those involved in the development process, including governments, donor agencies, private sector, and international financial institutions are in compliance with human rights standards. Thus, through reporting processes, or more precisely, the process of reviewing national reports and adopting 'concluding observations,' UN treaty bodies can comment on SDG implementation in specific countries.

When human rights treaty bodies are mandated with reviewing individual cases (e.g. through the CEDAW Optional Protocol and the Optional Protocol to the ICESCR), rights holders can directly use these mechanisms when shortfalls in SDG implementation also result from policies or practices that violate human rights.[84] In such cases, the human rights body can ask the State to make remedies, such as compensation and guarantees of non-repetition.

The **'special procedures'**[85] of the Human Rights Council have a great deal of potential to engage with the 2030 Agenda; increasingly, their mandates explicitly make reference to the SDGs. Mandate holders might choose to dedicate a thematic report to the links between human rights obligations and the SDGs (or certain SDGs); or include analysis of SDG progress and its beneficial impact on human rights in their country-specific reports. Indeed, many special procedures have already begun rigorous engagement with the SDGs in their reporting.[86] Although all special procedures should mainstream women's rights in their activities and reporting, (of course, all themes ranging from torture to water and sanitation to freedom of assembly to housing affect women in myriad ways) there are several mandates that specifically focus on women's rights or gender equality issues. For example, there is a Working Group on discrimination against women in law and practice, a Special Rapporteur on violence against women, and a newly-established mandate on sexual orientation and gender identity. These mandates and others like them may be able to play a particularly constructive role in linking the SDGs and Goal 5 in particular to human rights obligations and standards regarding women's rights.

The **Universal Periodic Review**[87] could also play a particularly useful role in bolstering SDG accountability, especially as it has essentially universal participation and concerns a range of human rights commitments. Where the SDG targets are underpinned by human rights obligations, it seems logical for States to incorporate issues of SDG implementation into their reports, questions and recommendations. Given the tendency of the HLPF to skirt meaningful sharing of challenges and critiques, it could potentially be very powerful to have SDG implementation questioned in a State-led space; moreover, one where improving human rights realization is the guiding objective. However, the UPR has its own blind spots and weaknesses; as a 2016 study by CESR and Sciences Po highlighted, the UPR's record in monitoring economic and social rights has been disappointing. It will be crucial to improve on this front if it is to meaningfully engage with development policy and play a complementary role in holding governments to their SDG commitments.[88]

In a practical sense, all of the above-mentioned human rights mechanisms could take several approaches to incorporating SDG monitoring into their work. For example, they could:

1) Take data generated by the SDGs into account in their assessment and findings of country performance or global trends. Given the large number of targets and indicators, the SDG era is expected to generate an unprecedented level of data which could be very useful for assessing levels of human rights enjoyment. This data can prove a critical tool in assisting human rights treaty bodies to assess States' efforts to progressively realize economic and social rights, for example.

2) Regularly ask States to explain how their SDG implementation plans are in line with their human rights obligations, or how they are taking their human rights obligations into account in planning and implementation. Requiring States to think about SDG implementation and formulate answers in terms of human rights is one step towards answerability.

3) Assess States' plans and policies for the realization of the SDGs, as well as interim outcomes, from a human-rights based approach. This assessment would use human rights norms *and* standards to evaluate the extent to which the country's path to sustainable development (the process and the outcomes) respects, protects, and fulfils human rights for all. This would be an extremely valuable contribution, considering that these aspects are less likely to be discussed at SDG platforms like the HLPF. In this regard, human rights monitoring bodies could interrogate whether the design and implementation of a given social policy has been participatory and inclusive, ensuring involvement of marginalized women such as women with disabilities, indigenous women, single mothers, and LGBTI women. Or if, in the process of upgrading informal settlements to meet target 11.1, the community has being consulted and involved, and the State is progressively improving their conditions.

The human rights mechanisms have a number of invaluable frameworks and tools at their disposal to help inform recommendations about how States could improve development policy. For example, they might make use of the AAAQ (availability, accessibility, acceptability, quality) framework when assessing

interventions to meet SDG 6 on water. Assessing whether SDG implementation efforts are in line with the overarching human rights obligations on non-discrimination and equality will be one particularly powerful contribution. Equality and non-discrimination are core principles of human rights law and human rights monitoring bodies have years or even decades of experience in identifying indirect and direct discrimination, and pinpointing obstacles (including in policy) to real equality. The special procedures and treaty bodies which have a special focus on discrimination (for example the Working Group on discrimination against women, and the Committees that oversee the Convention on the Elimination of Racial Discrimination, the Convention on the Elimination of All Forms of Discrimination Against Women, and the Conventions on the Rights of Persons with Disabilities) could be particularly important here. Through their country reports and recommendations, they could cast a close eye over whether SDG plans, implementation, processes, and outcomes are discriminatory in any way or are enabling concrete steps towards substantive equality for the group in question. An in-depth look along these lines is unlikely to be replicated in any other context.

4) Advise States on how to operationalize the Agenda's commitment to 'Leave No One Behind', using human rights concepts such as intersectional discrimination, substantive equality and the grounds of non-discrimination enshrined in human rights law, including based on input from affected people and communities in the country.

5) Interrogate States more directly on the issue of resources and fiscal policy as a determinant of human rights and equality outcomes. Human rights treaty bodies and special procedures increasingly engage with issues related to the mobilization of resources for the realization of human rights, including budgets, spending, and revenue-raising. Thus, there is a real opportunity for them to monitor how far the resources being allocated to sustainable development are sufficient, equitable, and accountable. For example, the Committee on Economic, Social and Cultural Rights has interrogated the effects of cuts to social spending and the minimum wage on human rights in Spain,[89] and the Committee on the Rights of the Child has elaborated a General Comment on public budgeting for the realization of children's rights.[90] Increased attention should also be paid to extra-territorial obligations. The Committee on the Elimination of All Forms of Discrimination Against Women, for example, has criticized how the financial secrecy policies of one country had a negative impact on the enjoyment of women's rights and gender equality in other countries[91] (see textbox below).

6) Improve their coordination and cross-fertilization to provide input into national SDG implementation and monitoring. For instance, UPR or treaty body recommendations might include that the State accept a visit from a special procedure mandate holder with relevant expertise. If a country has trouble ensuring that its implementation of SDG 3 (health) benefits the most disadvantaged groups and communities, a country visit from the Special Rapporteur on the right to health might be encouraged to provide detailed human rights-based analysis and recommendations.

Several of these tactics would simply build on what human rights mechanisms are already doing. Yet, several challenges need to be overcome in order for human rights monitoring bodies to contribute to SDG accountability. On the one hand, the support of NGOs and civil society organizations will be necessary to provide information related to threats to or violations of human rights in the context of the SDGs. Many human rights organizations already engage with the Geneva mechanisms, although not all will have deep knowledge of the SDGs. On the other hand, human rights mechanisms themselves must be prepared to make recommendations about using human rights norms to guide national SDG-related policymaking. Some UN treaty monitoring bodies, most notably the CEDAW Committee, have addressed the SDGs in their reviews of national reports (see textbox below). The CEDAW Committee is also expected to play a role in reviewing progress towards SDG target 5.1 (End all forms of discrimination against all women and girls everywhere), with CEDAW as the principal legal framework, and the Committee as data source and monitor. The Committee has already included a systematic reference to SDG indicator 5.1.1 (on legal frameworks on sex discrimination) in the list of issues adopted prior to State reports. The CEDAW Committee has also provided inputs to the 2017 HLPF.[92]

So far the engagement of the international human rights bodies with the SDGs has been ad hoc and variable. Some are concerned that a focus on the SDGs might water down the rigor and scope of human rights obligations. This is a legitimate concern; although in many cases the SDGs overlap with existing human rights obligations, often the human rights standards are more far-reaching and have been fleshed out in more detail through decades of jurisprudence and authoritative interpretation through General Comments and Recommendations. Certainly, the human rights bodies should not reinvent themselves to become SDG monitors to the exclusion of their primary and vital duties of monitoring compliance with pre-existing and legally binding human rights obligations. Rather, the unique contribution of the human rights mechanisms will be to interrogate SDG implementation not only to see if progress is on-track vis-à-vis the SDGs targets and indicators, but also to examine whether the process and outcomes of implementation respect, protect, and fulfil human rights.

Given the greater space for participation accorded to civil society and human rights treaty monitoring bodies when compared with the HLPF, the human rights mechanisms[93] can also provide spaces for 'thinking outside the box' on the SDGs. This may include questioning official accounts, indicators and data, and overcoming some of the gaps and shortcomings of the SDGs. Monitoring SDG progress through the lens of CEDAW for example, might help overcome siloed and disjointed target-by-target thinking, instead forcing us to interrogate more holistically whether implementation of the 2030 Agenda is creating truly transformative progress with regard to substantive equality and women being able to enjoy the full range of their human rights.

In order to live up to this potential though, the mechanisms will need strong engagement from civil society, and moreover increased support and capacity – in terms of human and financial resources, and in terms of knowledge about the SDGs and access to SDG data. As the Office of the UN High Commissioner for Human Rights (OHCHR) hosts the secretariat for the human rights bodies, its role in enabling

engagement of human rights mechanisms with the SDGs, and in mainstreaming human rights across the SDG monitoring and implementation functions of other UN agencies, will be essential albeit at a time of very strained resources.

These are considerable challenges. Nonetheless, it is possible to develop successful strategies to use human rights mechanisms for SDG accountability. Human rights organizations and development actors alike are increasingly experienced in applying rights-based approaches to development. One might therefore expect to find more organizations forging linkages between impacted local communities, social movements, and activists with experience in submission of cases linking SDGs and human rights.

The examples below illustrate the potential for using human rights monitoring mechanisms to enhance accountability of the SDGs.

CEDAW and Switzerland's responsibility for the extraterritorial impacts of tax abuse on women's rights

While the MDGs focused on aid as the main source of financing for development, SDG 17 ('means of implementation') puts 'domestic resource mobilization' or national fiscal policies at the center of the development agenda.[94] There is growing consensus that increasing governments' revenues in a progressive, sustainable and equitable manner is essential to achieve several SDGs such as SDG 1 on poverty reduction, SDG 5 on gender equality and SDG 10 on reduction of inequality. When governments do not take measures to ensure fair and progressive collection of taxes or when they facilitate or actively promote tax abuse, they could be in violation of international human rights law.[95]

Human rights analysis has clearly shown the discriminatory impact of some fiscal policies which benefit the richest segments of society while negatively impacting the poorest segments, particularly women who are overrepresented among the lowest deciles of income. Moreover, there is evidence that some regressive fiscal policies disproportionately impact women.[96]

The negative impact of regressive fiscal policies and tax abuse on women is not only contrary to SDG commitments (e.g. SDG 5, SDG 17.1 and SDG 10.4) but also in contravention of human rights norms and standards, in particular those included in CEDAW. This link was made apparent in the 2016 review of Switzerland by the CEDAW Committee.[97]

Encouraged by a submission from Alliance Sud, the Center for Economic and Social Rights, Tax Justice Network, the Global Justice Clinic at NYU School of Law, and Public Eye[98] that examined how Switzerland's financial secrecy policies and lax rules on corporate reporting and taxation jeopardized women's rights overseas, in its assessment of Switzerland the CEDAW Committee expressed concern that "the State party's financial secrecy policies and rules on corporate reporting and taxation have a potentially negative impact on the ability of other States, particularly those already short of revenue, to mobilize the maximum available resources for the fulfilment of women's rights."[99] Consequently, the CEDAW

Committee urged Switzerland to honor its international human rights obligations by "undertaking independent, participatory and periodic impact assessments of the extraterritorial effects of its financial secrecy and corporate tax policies on women's rights and substantive equality, and ensuring that such assessments are conducted in an impartial manner with public disclosure of the methodology and finding."[100]

By holding Switzerland accountable for eroding the tax base of other countries, the CEDAW Committee made a groundbreaking step on various fronts. First, it showed that non-compliance with SDG commitments related to gender equality and women's economic empowerment (SDG 5) are inextricably linked to obligations regarding women's rights.[101] Second, it addressed how the behavior of powerful high-income States might have an impact on people living in other countries. Third, it stressed that obstructing other countries from achieving the SDGs, in this case those related to strengthening domestic resource mobilization (SDG 17.1), and the adoption of equality-reducing fiscal policies (SDG 10.4), might be inconsistent with international human rights standards. Finally, this case also shows how by joining forces, civil society organizations can adopt the necessary interdisciplinary approach needed to address complex issues (the organizations which submitted the information were very diverse, including human rights and tax justice organizations as well as an academic institution).

CEDAW's concluding observations on Burundi

As noted above, UN treaty bodies could address SDG progress while reviewing country reports. The CEDAW Committee has begun to do this in certain cases. For example, in November 2016, when reviewing the report of Burundi,[102] the Committee addressed the links between the Covenant's obligations and the SDGs in regard to discriminatory law (SDG 5 target 5.1); trafficking and exploitation of prostitution (SDG 5 Target 5.2); education (SDG 4 target 4.5); and health (SDG 3 targets 3.1 and 3.7), providing a wide range of recommendations to the State. The approach taken in this Concluding Observation was part of a 'pilot'[103] implemented by CEDAW Committee in 2016 to link specific SDGs and targets to relevant articles of the Convention. Yet, as described above, there is potential for the Committee's engagement with the SDGs to be taken even further.

4. COMMUNITY AND CIVIL SOCIETY-LED ACCOUNTABILITY INITIATIVES

Thus far, the paper has described formal accountability mechanisms for the SDGs at the national, regional, and global levels. Yet, informal initiatives by communities and civil society organizations can also enhance accountability of the SDGs at these three levels. During the MDG implementation period several civil society led-initiatives, including social accountability programs, were instrumental to some successful development outcomes.[104]

As noted by a UNDP study, social accountability can enhance development outcomes by strengthening links between governments and citizens to improve the efficiency of public service delivery and increase the responsiveness of services to a range of users; improve budget utilization; emphasize the needs of vulnerable, marginalized and traditionally excluded groups in policy formulation and implementation; tackle gender-based imbalances; demand transparency and expose government failure and corruption; facilitate links between citizens and local governments in the context of decentralization; construct new democratic spaces for political engagement and ensure that existing spaces are used to the best possible effect.[105]

There are a wide variety of citizen-led initiatives that enhanced MDG accountability. Such initiatives aim to hold public officials and service providers to account, through a variety of means including tracking surveys, social audits, citizen report cards, and participatory budgeting.[106] Women's rights advocates have engaged in and benefited from various social accountability initiatives or other civil society-led monitoring efforts, and through their voices and collective action they have achieved more gender-sensitive approaches in development.[107] Social accountability strategies also have the potential to empower marginalized and disadvantaged people to claim their entitlements and rights. These initiatives should continue to be used to generate accountability for the SDGs as well as to empower national actors regarding SDG commitments.

Social accountability initiatives can address accountability at various levels. Below, some examples are given on how civil society organizations have been at the forefront of developing innovative tools that can be used to measure progress (or lack thereof) in SDG achievement, increase the pressure on duty-bearers to justify their actions, empower communities, and catalyze further action.

Using citizen-generated data to help achieve gender equality in Kenya

Together with partners, Civicus launched an initiative called "DataShift"[108] that aimed to enhance the capacity and effectiveness of 'citizen-generated data'.[109] "DataShift" works with a community in Lanet Umoja Location, Nakuru County in Kenya, to use citizen-generated data to better understand their gender-related development and governance priorities. The project, called "Global Goals for Local Impact", moves beyond the collection of citizen-generated data to empower the community to undertake advocacy campaigns targeting local government decision-making and budget processes with a view of attracting resources to initiatives that empower women and girls. Over time, progress on SDG 5 targets and indicators will be measured. Ultimately the goal is to develop, test, and share a model for citizen engagement in domestication and tracking progress on SDGs at the community level, using SDG 5 as an entry point.[110]

An information hub for water, sanitation and hygiene (WASH)

WASHwatch is an online monitoring platform that increases monitoring and accountability towards the achievement of SDG 6 (water and sanitation for all). It provides an easily accessible information hub for the WASH sector that encourages greater focus on monitoring and accountability. Through collaborative efforts, this platform provides information on institutional frameworks, commitments, budgets, access figures, and coordination mechanisms in the WASH sector enabling monitoring progress at the global, regional, and national levels.

Considerable challenges in monitoring WASH commitments stem from fragmented datasets and challenges in accessing the right information to determine progress. These challenges result not only in lack of accountability, but they often mean that progress towards universal WASH access is stalled. Thus, this initiative seeks to overcome these challenges through an easily accessible online platform.[111]

Civil society shadow reporting: the Spotlight on Sustainable Development report

Civil society organizations will continue to play an essential role in ensuring compliance with the SDGs, including beyond the national level. A good example is the alliance between Global Policy Forum, Social Watch, DAWN, Arab NGO Network for Development, Third World Network, and Center for Economic and Social Rights that coordinates and publishes the "Civil Society Spotlight Report on Sustainable Development." The report analyzes and assesses the extent to which policies are framed by the ambitious principles of the 2030 Agenda, particularly the human rights framework. The first report was released at the 2016 HLPF, with new editions planned annually.[112] It aims to provide a much-needed extra layer

of accountability at the global level, surveying the systemic and policy obstacles to achievement of the 2030 Agenda, including issues which are less likely to draw attention at the HLPF, including the deficits of global economic governance, tax and trade policy, and privatization trends. The report includes chapters dedicated to each goal, taking a bird's-eye view of global obstacles and trends, and chapters on specific countries authored by national civil society organizations. The elaboration process of this report provides great opportunities for women's and feminist organizations to contribute and ensure accountability of gender-equality commitments – in particular to draw attention to macro-level, structural obstacles to gender equality, such as macroeconomic policy.

V. How to ensure that accountability processes of the SDGs are gender-sensitive?

This section identifies minimum conditions that should be put in place to ensure that accountability processes for the SDGs described above are gender-responsive. Gender-responsive accountability mechanisms must share two broad features:

(a) women – in all their diversity – are able to effectively and meaningfully participate in the accountability processes. Decision-makers must "answer to the women who are most affected by their decisions. This means that women must be entitled to ask for explanations and justifications – they must be legitimate participants in public debates, power-delegation processes, and performance assessments";

(b) women's rights and gender equality are advanced through these processes. This means that "[p]ower holders must answer for their performance in advancing women's rights" and the ultimate benchmark for judging whether SDG implementation is working for women is increased enjoyment of their human rights.[113]

Ensuring women's participation

A key element of a gender sensitive accountability mechanism is ensuring women's effective and meaningful participation in the process. Thus, women's rights and feminist organizations (including organizations defending the rights of disadvantaged and marginalized women) must be included in any accountability framework for the SDGs at the national, regional or global levels. To this end, formal avenues for consultation with women's rights advocates and feminist organizations should be built into all implementation mechanisms – from national planning processes to parliamentary committees. Priority should be given to disadvantaged and marginalized women's participation, and active measures taken to facilitate this (including for example translation into minority languages, measures to ensure physical accessibility for women with disabilities, and provision of childcare or at least accommodation of childcare responsibilities).

This means that any strategy to improve accountability of the SDGs should be inextricably linked to strategies to increase women's participation in the design and implementation of public policies at all levels: locally, nationally, and globally. In ensuring women's participation, efforts should be made to ensure that women's diversity (along lines of class, race, age, ethnicity, etc.) and their different needs are well represented. Women are not a monolithic category and it is therefore important to ensure that the diversity present in the female population in the country (e.g. girls, adolescents, older adults, indigenous, rural women, LGBTQI women, women with disabilities, migrants and refugees) is duly represented.

Ensuring women's participation also requires special measures by States, donors, and the private sector to fund women's rights organizations, networks, and movements, ensuring their sustainability and autonomy.[114] For example, they might consider establishing funds or earmarked resources for activities aimed at ensuring gender equality in SDG implementation processes at the domestic or regional level. Such funds could finance women's and feminist organizations and ensure their active participation, or strengthen their role in building women's capacity to exercise their voice.

Yet, having women's presence on accountability bodies may not be enough to ensure the process is gender-sensitive. There are instances when women in decision-making positions are not gender equality advocates associated with women's rights movements. Thus, other institutions and informal mechanisms are needed to build skills and leverage for a gender equality agenda.

Developing timely, reliable and (gender) disaggregated data

To effectively monitor compliance with the SDGs (tracking progress and reformulating policies when necessary) timely, reliable, and disaggregated data is essential. Better data is needed not only as a baseline but also to monitor progress over the coming years. Yet, developing better data, especially on gender and on issues not included in the MDGs – such as unpaid care work or violence against women – is a major challenge for many countries. Only three of the 15 global indicators for Goal5 have been designated as Tier I, meaning that data are regularly produced by at least 50 percent of countries and for at least 50 percent of the population in every region where the indicator is relevant.[115] For the rest (Tier II and Tier III indicators), huge efforts will need to be made to develop methodologies and put data collection procedures in place. The involvement of women's rights advocates and statisticians with expertise in gender issues will be crucial, as many National Statistical Offices lack expertise in these areas and there are likely to be political as well as technical obstacles to collecting data on issues such as sexual and reproductive rights, gender-based violence, and female genital mutilation. Many of the countries that submitted voluntary reports to the HLPF reported that the SDGs will require a set of data and statistics that is broader, more disaggregated, and more up-to-date than those used to monitor development efforts to date. They have reported that they face significant human resource and financial constraints to improve the quality of data.[116]

In developing countries in particular, national statistical offices must be strengthened to ensure they can generate, process and analyze data with required levels of

disaggregation (e.g. subnational; vulnerable and marginalized populations), and boost their expertise on gender. Improving data collection and analysis should not only be done at the domestic level; it is also essential to ensure better coordination in global data generation and statistical capacity building.

Increasing financing for gender mainstreaming and establishing gender-sensitive budgets

Achieving the SDGs will require unprecedented financial resources. Whether through strengthening domestic resource mobilization or by international assistance, resources should be raised and used in a fair (progressive) and gender-sensitive manner. A critical tool to this end is gender budgeting, which shows a gender breakdown of where public funds are spent. As the UNDP explains, gender budgets provide increased transparency and accountability on the use of public funds, strengthen citizens' democratic rights and abilities to participate in budgetary processes, and increase the power of women both as a group of political stakeholders and as beneficiaries[117]. Some women's rights organizations, NHRIs and government bodies have a wealth of experience on gender budgeting that can be applied more broadly to the SDGs. A gender analysis of tax policy is also a critical tool to ensure that fiscal policy more broadly upholds women's rights, is non-discriminatory, and contributes to gender equality.

Considering that the gender equality commitments under the MDGs were not entirely fulfilled, under this new Agenda high-income countries should be required to enhance their levels of financing – in scale, scope, and quality – to implement both the standalone goal on gender equality at home and abroad, and for gender mainstreaming throughout the whole framework. It is also essential that they live up to their responsibilities to tackle the systemic problems that impede adequate levels of financing for development, including the role of debt, illicit financial flows, and tax havens in depriving low-income countries of necessary resources to tackle gender inequality and realize women's rights.

Enabling greater gender inclusiveness in institutions and processes

At all levels (national, regional and global), mechanisms established to monitor compliance with the SDGs should have competent and trained staff able to mainstream sustainable development into their day-to-day work. They should also understand the causes and consequences of gender inequality and how they manifest themselves, and why they need to be addressed to achieve the SDGs. This requires capacity building efforts by States and donors.

Gender-sensitive accountability also requires more inclusive composition of monitoring bodies. This means, for example, more female members at NHRIs, UN human rights monitoring bodies, staff at regional economic commissions, members of National SDG Councils, and representatives at the HLPF. Enabling women's entry in these bodies requires a comprehensive set of measures: from effective quota systems and employing more female senior staff in organizations such as the UN, to providing financial resources for women, particularly disadvantaged women, to enable them to compete for office at local or national levels.

Enabling gender inclusiveness also requires reviewing and reforming any discriminatory norm or practice in the governance of these bodies and institutions, to ensure that women are given equal opportunities and are treated equally to men. This includes fostering a supportive working environment for those with care responsibilities.

When national machineries for women (e.g. women's ministries and women's parliamentary caucuses) are established or assigned to support national accountability for meeting gender equality commitments in the SDGs, their influence is not guaranteed. Influence depends on several factors, including their mandates, institutional location (e.g. ministerial cabinet position or a desk in another ministry), staff and budget resources, their authority to oversee government decisions, and their relationship with women's groups.[118] If they are weak in these indicators (e.g. positioned at the margin of decision-making and chronically understaffed), they will have weak influence in accountability processes.

Ensuring/Improving gender responsive service delivery

Considering that public services are a strong feature of the 2030 Agenda and vital for achieving gender equality, it is essential to improve the responsibility and answerability of these services and their agents. To this end, public service providers should be expressly mandated to bring gender equality perspectives and targets into their work. To ensure that such mandates are implemented, several measures can be taken, including a system of incentives to reward responsive performance, sanctions for neglect of women's needs and rights, and performance assessments that include gender equality.

At the same time, robust action will need to be taken to protect and expand the accessibility, quality, and gender-sensitivity of public services, in a context where many actors are pushing to privatize public service delivery, make access conditional, and/or introduce fees.

Ensuring access to information and other civil and political rights for women

A critical element for ensuring accountability is guaranteeing access to information, which is also included in SDG target 16.10. To hold governments accountable, individuals first need to possess enough information about the impact of public policies. Yet, women encounter specific obstacles in accessing information, such as direct discrimination by authorities, lack of social status and power, and lack of education due to deep-rooted gender inequalities and discriminatory practices. In extreme (but unfortunately increasingly common cases), women human rights defenders and their families have been subject to intimidation, criminalization, and violence for denouncing development projects.[119] Therefore, it is especially difficult for them to hold authorities or service providers accountable.

Gender-sensitive accountability requires the adoption of active measures to enable women to access information relevant to all phases of implementation, from the translation of SDGs into national planning documents to the international follow-up and review processes. The global indicator for target 16.10 is the adoption and implementation of "constitutional, statutory and/or policy guarantees for public

access to information." Countries should move beyond this minimum to ensure that the right to access information is widely disseminated and understood, that information is provided in a timely manner when requested, and women are not discriminated against when making requests. Access to information should be ensured also regarding budgets and data for tracking progress.

During the first years of implementation of the 2030 Agenda, it is critical that States take measures to ensure the widest possible dissemination of the SDGs, not only among citizens but also within all branches of the State (legislative, executive, and judicial branches). This might be achieved through a variety of measures, from government-led campaigns to integrating SDGs into school curricula. Priority should be given to ensuring that women's rights advocates – within and outside the State apparatus – are reached.

Still, access to information is only one of many civil and political rights which are fundamental prerequisites for accountability, alongside the rights to freedom of expression, assembly, and association, the right to form and join trade unions, and the right to political participation. Without these rights in place, people may be unable or reluctant to monitor SDG implementation, express their concerns and priorities, or to challenge the government's actions or narratives. Women often face particular constraints in these types of closed environments, because of the added burden of discriminatory social expectations or gender roles.

Unfortunately, although the process of deciding the SDGs was open and participatory to an unprecedented degree for this kind of global process, spaces for participation have narrowed since September 2015, especially in national contexts where civil society, activists, and social movements are experiencing repressive crackdowns on their ability to organize and operate.[120] This trend contradicts Goal 16, but all SDGs will suffer in contexts where the contributions of people, communities, civil society, and social movements are silenced or muffled. Vibrant civil society activism and discourse is essential for social progress and inclusive, rights-compliant development. It is imperative that governments reverse this trend and instead robustly uphold and defend civil and political rights and civil society space, including for women's rights advocates, in line with international human rights law (in particular the International Covenant on Civil and Political Rights) and Goal 16 of the SDGs.

VI. Concluding Observations

The 2030 Agenda did not incorporate a robust accountability framework upfront to ensure compliance with the SDGs. This is disappointing considering that the lessons learned from MDG implementation clearly showed the need for such a framework. So far, the existing mechanisms for SDG 'follow-up and review' lack the requisite attributes to adequately boost the responsibility and answerability of power-holders regarding sustainable development. However, there is scope for improvement and it will be important to push for the adoption of procedures and modalities within these mechanisms that are more conducive to real accountability. In the meantime, there are a wide variety of mechanisms and venues beyond the SDG space that can strengthen accountability, in all its dimensions, for implementation of the 2030 Agenda.

As examined in this paper, such mechanisms and venues have the potential not only to review SDG implementation but also to ensure that gender-related SDGs and targets are given the priority and scrutiny that they deserve. These mechanisms and venues provide a space where women's rights advocates can influence the incorporation of the SDGs in national processes, push for the attribution of responsibilities on gender equality, and demand data, justifications, and arguments for actions or omissions in the implementation of gender-related SDGs and targets. In many cases, women's rights advocates are already in these spaces, pushing for deep analysis of gender gaps; identifying groups of women left behind; clarifying the obstacles and barriers that women face; disseminating alternative analysis and data; identifying challenges and lessons learned; and raising awareness about emerging issues and areas that require urgent attention.

While the mechanisms and venues identified here are imperfect and in general depend on 'soft power' to encourage rather than enforce compliance, they have important strengths, including their link to human rights standards.

Strengthening the accountability of the SDGs through these mechanisms will not evolve of its own accord; it will require increased capacity and political will from States to be answerable to their commitments, and most of all, civil society's active involvement in generating accountability. Women's human rights defenders are already at the vanguard of pushing for development accountability, arguing for the dismantling of systemic obstacles to rights and equality for all, and seeking the radical transformation of the traditional development paradigm which pursues economic growth above all else. The tasks of ensuring that SDG implementation and governance are not only gender-sensitive, but have real potential to actively fulfil women's full range of human rights are – once again – likely to fall on women's shoulders. These efforts will be compensated by the gains in gender equality and women's empowerment that will benefit all, not only now, but also in future generations.

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Maternal Mortality Reduction Commitments. International Budget Partnership and the International Initiative on Maternal Mortality and Human Rights, 2009; Holvoet, Nathalie: Gender Budgeting: Its Usefulness in Programme-Based Approaches to Aid. EC Briefing Note. Antwerp, Belgium: Institute of Development Policy and Management, University of Antwerp, 2006; Campbell, Catherine, Papp, Susan A. and Gogoi, Aparajita: Improving maternal health through social accountability: a case study from Orissa, India. Global Public Health: International Journal for Research, Policy and Practice, 8 (4), 2013. pp. 449-464; Bradshaw, Sarah; Linneker, Brian and Overton, Lisa: Gender and Social Accountability. Ensuring women's inclusion in citizen-led accountability programming relating to extractive industries, Oxfam America, 2016 and Green, Duncan: The Raising Her Voice Global Programme, Oxfam International January 2015

108 More information available at: http://civicus. org/thedatashift/

109 "Citizen-generated data" (CGD) as defined by Datashift is data that people or their organizations produce to directly monitor, demand or drive change on issues that affect them. This data falls outside the remit of official data, for example administrative or civil registration, and statistics gathered from formal government processes like censuses or household surveys. In most cases its production is initiated by citizens or non-state actors through research, social audits, crowd-sourcing online platforms, mobile phone and SMS surveys, phone calls, reports, storytelling, social media, and community radio.

110 See Datashift: Global Goals for Local Impact: Using citizen-generated data to help achieve gender equality. Not dated. Available at: http://civicus.org/ thedatashift/wp- content/uploads/2017/01/ LanetUmojaProcessandApproach.pdf

111 For more information, see http://washwatch.org

112 Adams, Barbara; Bissio, Roberto; Yoke Ling, Chee; Ling; Karen, Judd; Jens, Martens; and Wolfgang, Obenland (eds.): Spotlight on Sustainable Development 2016. Report by the Reflection Group on the 2030 Agenda for Sustainable Development. Social Watch, July 2016, p. 15

113 UNIFEM, Progress of The World's Women 2008/2009, Who Answers to Women? Gender & Accountability, UNIFEM, New York, 2008, p. 2

114 See AWID's work on 'Where is the Money for Women's Rights'? https://www.awid.org/ priority-areas/resourcing-womens-rights

115 https://unstats.un.org/sdgs/iaeg-sdgs/tier-classification/

116 2016 Synthesis of VNRs, op. cit., (note 11), p. 7

117 United Nations Development Programme (UNDP): Powerful Synergies. Gender Equality, Economic Development

118 UNIFEM, Progress of The World's Women 2008/2009, Who Answers to Women? Gender & Accountability, op. cit., (note 112), pp. 26-27

119 See MesoAmerican Initiative of Women Human Rights Defenders, Violence Against Women Human Rights Defenders in MesoAmerica 2012-2014 Report.

120 Civicus, State of Civil Society Report 2017

About CESR

The Center for Economic and Social Rights (CESR) was established in 1993 with the mission to work for the recognition and enforcement of economic, social and cultural rights as a powerful tool for promoting social justice and human dignity. CESR exposes violations of economic, social and cultural rights through an interdisciplinary combination of legal and socio-economic analysis. CESR advocates for changes to economic and social policy at the international, national and local levels so as to ensure these comply with international human rights standards.

About UN Women

UN Women is the UN organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide.

UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.

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This briefing explores how States' accountability for the Sustainable Development Goals can be strengthened, with a particular focus on their commitments to advance women's human rights. It shows that the 'follow up and review' mechanisms foreseen in the 2030 Agenda - including the UN High-Level Political Forum and national processes - need significant strengthening, including to boost the participation of women and girls, and to foster responsiveness to their rights. It emphasizes that independent monitoring, including from women's rights organizations and civil society more broadly, will be crucial to ensure that women and girls can effectively influence decision-making so that in practice the SDGs live up to their pledge to achieve gender equality and end gender discrimination everywhere. The briefing also explores how human rights monitoring bodies at national, regional and international levels could function as avenues for SDG accountability as they pertain to the advancement of women's rights. The paper also offers a series of short case studies that elucidate the potential of human rights bodies and other actors to bolster accountability for SDG implementation.

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