



Development
Progress

Background Note

Starting Strong: The first 1000 days of the SDGs

Informing a set of regional dialogues on SDG early implementation

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Cover image: Children race in a refugee camp,
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Acronyms

CEPA	Centre for Poverty Analysis	LIC	Low-income country
CEPEI	Centro de Pensamiento Estratégico Internacional	LMIC	Lower-middle-income country
CRC	Convention on the Rights of the Child	KIPPRA	Kenya Institute for Public Policy Research and Analysis
DESA	Department of Economic and Social Affairs (UN)	MDG	Millennium Development Goal
ECOSOC	Economic and Social Council	NPA	National Programme of Action for Children
EFA	Education for All	PCGG	Presidential Committee on Green Growth
ESCAP	Economic and Social Commission for Asia and the Pacific	SDG	Sustainable Development Goal
GDP	Gross domestic product	ODI	Overseas Development Institute
HLPF	High-Level Political Forum	UNDP	United Nations Development Programme
IAEG-SDGs	Inter-agency and Expert Group on SDG Indicators	UNEP	United Nations Environment Programme

Introduction

The Sustainable Development Goals (SDGs) establish a new round of development targets for the world to meet by 2030, following on from the Millennium Development Goals (MDGs), in place since 2000. With the goals now agreed (UN, 2015), the focus is shifting to how they will be implemented.

The SDGs are an ambitious agenda and they will shape development efforts over the next 15 years. With 17 goals and 169 targets, their breadth reflects the complexity of sustainable development and the challenges ahead – entrenched poverty, gender inequality or environmental degradation. They are the result of an inclusive process, which points to unprecedented level of ownership by governments and citizens around the world. In many ways, the SDGs are the closest humanity has come to agreeing a common agenda for a future where no one is left behind (Nicolai et al., 2015).

Few would question the idea that ambition is necessary to address some of the world's most serious development challenges. But unless clear intention, early plans and great effort are made to realise the goals and targets, the SDGs will remain little more than an ambitious vision (Nicolai et al., 2015).

The first days of SDG implementation are critical, with initial actions taken by government, civil society and the private sector setting the foundation for success or failure in the years to come. There is much to be hopeful about. A closer look at recent top-performing countries shows that if others were able to make similar rates of progress, we would get much closer to reaching the goals. For example, poverty reduction in Vietnam in recent years has been dramatic, with the share of the population living on less than \$1.25 a day falling from 63% in 1993 to 2% by 2012. In order to achieve similar rates of progress, early actions are needed to raise national ambitions and strengthen a focus on equity (Nicolai et al., 2015).

To this end, the Overseas Development Institute (ODI) and Southern Voice on Post-MDG International Development Goals, along with the Kenya Institute for Public Policy Research and Analysis (KIPPRA), The Centre for Poverty Analysis (CEPA) and *Centro de Pensamiento Estratégico Internacional* (CEPEI), have organised a series of regional dialogues focused on identifying priority actions on SDGs during the next few years, with the aim to set out a 1000-day agenda. Politicians often set out a 100-day agenda when they first take office, with the news media subsequently reporting on what has or has not been achieved during this crucial time. While unlikely that the broad range of priority actions needed to advance the SDGs would see progress in just 100 days, a somewhat longer period of say 1000 days covers the first three years of the SDGs' 15-year timeframe and still creates a defined window for action.

The regional dialogues will take place in sub-Saharan Africa, Asia, and Latin America, respectively. Locations, dates and partners include:

- Sub-Saharan Africa, 13-14 April, Nairobi, Kenya, hosted by KIPPRA
- Asia, 18-19 May, Colombo, Sri Lanka, hosted by CEPA
- Latin America, 15-16 June, Bogota, Colombia, hosted by CEPEI.

In order to help delegates prepare and take time to reflect on key topics prior to each event, this paper provides background and contextual material. It follows the structure of the agenda for the two-day meetings, so that topics covered are closely linked to those under discussion during the dialogues.

1. Stocktaking: SDG global and regional implementation

In this section we describe the latest developments on SDG implementation at the global and regional levels:

1. First, we look at key processes at the global level: (1) how the High-Level Political Forum, in charge of overseeing SDG progress, is going to work and (2) the latest information on the SDG indicator framework.
2. Second, we point to relevant meetings at regional level.

1.1 Key processes at the global level: overseeing and measuring SDG progress

Overseeing SDG progress: the High Level Political Forum

As outlined in the Declaration of the SDGs, the High-Level Political Forum (HLPF), is the central UN platform to oversee progress on the SDGs. It will meet every year under the auspices of the Economic and Social Council (ECOSOC) and every four years at the level of Heads of States and Government under the auspices of the General Assembly. This year's HLPF meeting, taking place in July in New York, will be the first one after the adoption of the SDGs. Belize and Denmark will be co-facilitators.

National reviews of SDG progress are a key input to the HLPF. For this year's meeting, 22 states have so far volunteered to produce these reviews. These include: China, Egypt, Estonia, Finland, France, Georgia, Germany, Madagascar, Mexico, Montenegro, Morocco, Norway, Philippines, Republic of Korea, Samoa, Sierra Leone, Switzerland, Togo, Turkey, Uganda, and Venezuela. Note that four of them are in sub-Saharan Africa, three in Asia and two in Latin America, with more countries likely to join.

The Secretary-General report, published earlier this year, offers more detailed proposals on how the High-Level Political Forum meetings would work (Box 1 overleaf).

Developing the SDG indicator framework

The other key ongoing process at the global level is the development of the SDG indicator framework. Tasked by the UN Statistics Commission, the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs), developed a set of 231 global SDG indicators to monitor goals and targets of the SDGs, and which has now been agreed (UN STATS, 2015).

The final list of indicators can be found in the IAEG-SDGs' metadata is available on their website.¹ Note that the group proposed a tiered system of indicators. While half of them are fully defined (Tier I), others will require refinement, in accordance with further methodological development and discussion (Tiers II and III). The Group has proposed a workplan for March 2016-2017 to further develop indicators and work on the implementation of the global indicator framework (i.e. establish baselines and begin reporting).

1.2 Key moments at the regional level

Sub-Saharan Africa

AUC-UNECA 2016 Conference of Ministers

The ninth Joint Meeting of the African Union Conference of Ministers of the Economy and Finance and the Economic Commission for Africa Conference of African Ministers of Finance, Planning and Economic Development² focused on how to integrate the African Union's regional agenda, Agenda 2063, with that of the SDGs. At the conference, participants discussed how countries can harmonise frameworks and establish common mechanisms of implementation, monitoring and evaluation for these two relevant agendas.

1 See <http://unstats.un.org/sdgs/iaeg-sdgs/metadata-compilation>.

2 See www.uneca.org/cfm2016.

Box 1: Secretary-General's report at a glance

Released earlier this year, the Secretary-General report 'Critical milestones towards coherent, efficient and inclusive follow-up and review at the global level' provides proposals on how to make the most of the High-Level Political Forum (UNGA, 2016).

It suggests that the annual HLPF meetings under the ECOSOC could be structured into four parts:

- Review of overall progress towards the SDGs (including the SDGs progress report prepared every year by the UN system, regional and national reviews)
- Review of progress in specific areas (thematic reviews)
- Review of Goal 17 (Strengthen the means of implementation and revitalise the global partnership for sustainable development) and,
- Other inputs such as implementing the Addis Ababa Action Agenda, new and emerging issues and looking to the long term.

The report suggests two options on how to review progress for different SDGs, alongside progress on specific themes. One option is that a comprehensive review of all the SDGs is carried out through the lens of the HLPF theme for that year. This would allow for analysis of linkages between goal areas, but could restrict the depth of analysis for each goal. Under a second option, the HLPF could carry out an in-depth, goal-by-goal review of a selected number of goals, with the aim of covering all SDGs in four years. This second option would allow a more detailed analysis. Under both options, progress on SDG 17 (Partnerships for the Goals) would be examined every year. Following a proposal by the President of the Council, the chosen theme for the 2016 review is 'Leaving no one behind'. The table shows themes suggested for the following years:

Table A: High-level political forum themes 2016-2019

	2016	2017	2018	2019
Theme of the high-level political forum	Ensuring that no one is left behind	Ensuring food security on a safe planet by 2030	Making cities sustainable and building productive capacities	Empowering people and ensuring inclusiveness: peaceful and inclusive societies, human capital development, and gender equality
Suggested non-exclusive subset of Goals for (thematic review)	Goals 1, 6, 8, 10 and 17	Goals 2, 13, 14, 15 and 17	Goals 7, 9, 11, 12 and 17	Goals 3, 4, 5, 16 and 17
Comment on the choice of Goals for review		The subset would address the theme through the angle of food security, climate change, terrestrial ecosystems and oceans	The subset would look at the linkages between energy, cities, and industrialization, and sustainable patterns of consumption and production	The subset would look at the relationships between peaceful and inclusive societies, gender equality, education and health

Source: UNGA (2016)

The meetings held under the UN General Assembly would review the whole agenda and provide political guidance at the highest level on implementation, highlighting progress and emerging challenges and mobilise further action to accelerate implementation as required.

Both regional and voluntary national reviews will be key inputs to the HLPF meetings. The former include reviews convened by the sustainable development forums of the regional commissions. With regard to the national reviews the report proposes that each country consider carrying out up to two Voluntary National Reviews at the HLPF in the next 15 years. The HLPF website has useful resources on these voluntary national reviews, such as 'Q&A for national reviews'³ and 'Proposal for voluntary common reporting guidelines for Voluntary National Reviews'.⁴

3 See <https://sustainabledevelopment.un.org/hlpf/2016/q&a-national-reviews>.

4 See [https://sustainabledevelopment.un.org/content/documents/9768Guidelines from SG report.pdf](https://sustainabledevelopment.un.org/content/documents/9768Guidelines%20from%20SG%20report.pdf).

Asia

ESCAP SDG-related activities

The UN Economic and Social Commission for Asia and the Pacific (ESCAP) is holding sub-regional consultation workshops on SDG implementation.⁵ Those for South East Asia took place in February, while workshops in Central Asia and the Pacific will be taking place on 25-26 May and 21-22 June, respectively.

In early April ESCAP convened the third session of the Asia-Pacific Forum focusing on 'Regional priorities for the implementation of the 2030 Agenda for Sustainable Development in Asia and the Pacific.' Reflecting ESCAP's mandate for follow-up and review, this meeting defined a regional road map for implementing the 2030 Agenda in Asia and the Pacific.

In addition, ESCAP together with the Asian Development Bank and United Nations Development Programme (UNDP) will be launching a report on the

SDGs on 13 September in Manila. In November, it will be hosting a meeting focused on regional modelling for SDGs (15-16 November, Geneva).

Latin America

ECLAC 36th Session of the Commission

As part of its bi-annual meeting on 26-27 May, the secretariat of the UN Economic Commission for Latin America and the Caribbean will present the position document *Horizons 2030: equality at the centre of sustainable development*, which will be discussed with ministers, heads of international organisations, experts and other stakeholders in the region. On the basis of the SDGs and in light of global economic trends, the document examines the policies and partnerships that the region will need in order to ensure greater equality and environmental sustainability.

⁵ See www.unescap.org/sites/default/files/escap-calendar-of-meetings-2016-ver-20160120.pdf.

Box 2: Key resources

The UN Secretary-General's report

This report puts forward more specific proposals for a system at the global level that monitors the commitments made by governments on the SDGs, through the HLPF (UNGA, 2016).

HLPF resources on voluntary national reviews

The HLPF website has useful resources on the voluntary national reviews to support comparability, discussion of good practices and tracking global trends.

See <https://sustainabledevelopment.un.org/hlpf/2016/q&anationalreviews> and [https://sustainabledevelopment.un.org/content/documents/9768Guidelines from SG report.pdf](https://sustainabledevelopment.un.org/content/documents/9768Guidelines%20from%20SG%20report.pdf)

UN SDSN Getting Started with the SDGs

The United Nations Sustainable Development Solutions Network has developed a set of conceptual and methodological guidelines to aid stakeholders, including national, regional, and local governments, to understand the SDG Agenda.

See <https://sdg.guide>

Save the Children, 'From Agreement To Action: Delivering the Sustainable Development Goals'

Aims to guide governments and other stakeholders as they develop their SDG implementation plans. It identifies five areas of action – national plans, governance and institutions, realising the commitment to leave no one behind, democratising data, and improving accountability – and presents ten recommendations to deliver the 2030 Agenda (Save the Children, 2016).

UNDG SDWG Mainstreaming the 2030 Agenda for Sustainable Development

The UN Development Group's Sustainable Development Working Group (SDWG) has developed a reference guide to support UN country teams in implementing the SDGs (UNDG, 2015). More specifically, the guide is centred on 'mainstreaming' the SDGs i.e., incorporating the *The 2030 Agenda for Sustainable Development* into national and local levels, and integrating into national, sub-national, and local plans for development; and subsequently into budget allocations.

Regional Monitoring and Review Mechanism for Effective Implementation of the Post-2015 Development Agenda

This report explores some of the issues of monitoring and review at the regional level (Bhattacharya, 2016).

2. How does an integrated agenda work in practice?

2.1 What an integrated agenda means

The SDGs, in comparison to the MDG framework, place much greater emphasis on bringing together the growth, poverty and environmental agendas and, more generally, on identifying links between the economic, social and environmental dimensions of sustainable development. The preamble to *Transforming Our World: The 2030 Agenda for Sustainable Development* states that ‘The interlinkages and integrated nature of the Sustainable Development Goals are of crucial importance in ensuring that the purpose of the new Agenda is realised’ (UN, 2015). It adds: ‘eradicating poverty in all its forms and dimensions, combatting inequality within and among countries, preserving the planet, creating sustained, inclusive and sustainable economic growth and fostering social inclusion are linked to each other and are interdependent.’

Some of the goals and targets of the SDGs have been formulated to recognise these interdependencies. For example, the goal of healthy lives and promotion of well-being for all (Goal 3) depends on people and health services having access to clean water and air that has not been polluted by the production of energy. This goal has targets on water-borne diseases and pollution, which also relate to the water and energy goals (Goals 6 and 7).

Though sustainable development has been part of the policy framework of most rich and poor countries since the first Rio summit in 1992, lack of integration across sectors has been a major weakness in approaches to achieve sustainable development (Le Blanc, 2015; UNEP, 2013). This has meant that policies in one sector have sometimes had negative impacts on the implementation of policies in other sectors. Policies to increase agricultural production for food security and economic growth objectives, for example, can result in increases in the use of chemical fertilisers, pesticides and herbicides which lead to the pollution of water sources (UNEP, 2013). Extending the area used for agriculture results in deforestation, carbon emissions and loss of biodiversity.

Taking account of such impacts can be beneficial socially, economically and environmentally. For example, expanding rice production, through methods that make more efficient use of natural resources have the potential to reduce water and fertiliser use, affecting the sustainability of water resources. Rice production accounts for 30% of the water that is permanently withdrawn from nature each year. In Senegal alone, switching to more resource-efficient production methods could save an estimated \$11

million a year in health and environmental costs, as well as increase output by \$17 million (TEEB, 2015). Switching to rice cultivation that does not entail the flooding of fields reduces the demand for water and the methane emissions which occur when fields are flooded. It also reduces nitrogen pollution, caused when flooded fields are drained, and the incidence of water-related diseases.

In order to account for these interactions, governments will need to adopt integrated ways of developing policies, strategies and plans which bridge traditional policy domains and include multiple sectors (Bengtsson and Hoiberg, 2015). In the sections below we explore conceptual frameworks that could be useful in assessing the interaction between different sectors and provide some examples where countries have sought to develop policy in a cross-sectoral way. Box 3 overleaf outlines some relevant UN initiatives supporting an integrated approach to policymaking and Box 4 (page 15) includes a list of useful resources.

2.2 Useful conceptual frameworks and planning tools

Identifying the links between goals and targets

A network framework

Le Blanc (2015) developed a framework that is useful for mapping and identifying the interactions between targets, thinking of them as a network. Targets under each goal can be associated with targets under other goals, when there is evidence of such a link. For ease of analysis, it may be useful to consider the links goal by goal. Figure 1 overleaf shows the links between the targets of Goal 8 on growth and employment and other goals, suggesting that targets to achieve growth and employment are related to ten other goals (e.g. inequality, poverty, climate change, infrastructure and industrialisation, peaceful and inclusive societies, among others).

The ‘nexus’ approach

Although limited to a few sectors related to natural resources, the water-energy-food ‘nexus’ approach seeks to assess links between these different sectors and has recently been used as a framework for systematically assessing cross-sectoral integration for the SDGs (Weitz et al., 2014). The approach recognises the interdependency of these

three sectors, whereby they all impose resource constraints on one another and often directly rely on each other to achieve progress.

For example, water is needed for the extraction and processing of fossil fuels as well as for generating electricity from both hydropower and thermal power. Approximately

Box 3: UN initiatives supporting implementation of an ‘integrated’ approach

There are ongoing UN initiatives relevant to the implementation of an ‘integrated’ agenda:

UN Department of Economic and Social Affairs (DESA) SDG pilot countries

This initiative aims to support several countries with implementation of more integrated approaches to national planning which align with the SDGs and with their expected outcomes. Countries which have volunteered to be included in the initiative include Belize, Costa Rica, Uganda, Ethiopia, Togo, Honduras, and Vietnam (three from sub-Saharan Africa, three from Latin America and one from Asia). Most countries participated in the initiative on the basis of fulfilling pre-existing needs for support, such as administrative reform (e.g. Togo), thinking through impacts of policy initiatives such as green taxation (e.g. Costa Rica), support in the development of a national sustainable development strategy (e.g. Belize), and development of statistics and monitoring for the SDGs (e.g. Uganda). Following this, a broader integrated process of engagement with multiple ministries and planning processes is developed (UNOSD, 2015).

To date, a number of challenges have emerged from the pilot countries, including:

- A number of countries already have strategies in place for integrated sustainable development but need additional technical and capacity development support
- The challenge for most of the countries is the ‘how to’: what tools are there, and where has this been done elsewhere, so that we can learn from others’ example?
- Many countries need assistance to build ownership of sustainable development and to mobilise all stakeholders.
- Implementation at the sub-national and sectoral levels remains something to be developed.
- Many countries need their statistical capacity strengthening.
- For all countries, the Means of Implementation (technical, financial etc.) remains a pressing challenge.

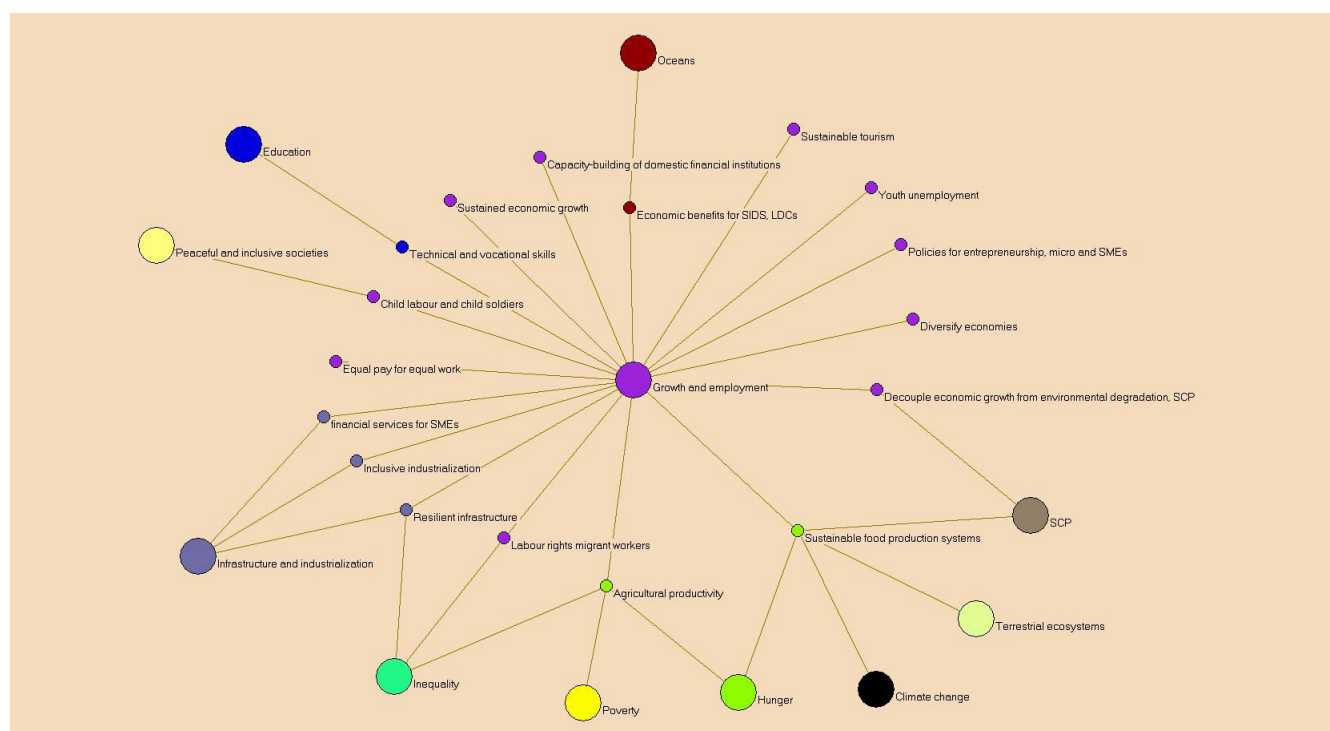
Currently, UN DESA and its supporting office, the United Nations Office for Sustainable Development, are aiming to gain the support of the wider communities of practice and other networks to support accelerated learning and knowledge sharing. Ongoing activities include the delivery of training and networking events, learning from pilot country initiatives, helping countries prepare for the process of undertaking reviews of their SDG implementation activities, expanding the number of pilot countries, and building a network of countries, experts, and practitioners who are committed to the SDG process.*

UNDP-UNEP Poverty-Environment Initiative

The UNDP and the United Nations Environment Programme (UNEP) launched the Poverty-Environment Initiative (PEI) in 2005 in order to support MDG-related country-led efforts to put pro-poor, pro-environment, and natural resource management objectives into the centre of government. The initiative supports mainstreaming poverty-environment objectives into national development and sub-national development planning, including policymaking to budgeting, implementation and monitoring. The PEI works with governments across regions⁶¹ and it continues to have relevance in supporting countries to meet the SDGs. The ongoing phase (2013-2017) of the PEI aims to support countries in developing poverty-environment approaches and tools for integrated policies and planning; institutionalising cross-sectoral budgeting, and environment-economic accounting systems; and adapting programming in line with lessons learned from other UN and Member States (UNDP-UNEP, 2013).

*Note: Countries included in this initiative are: Botswana, Burkina Faso, Kenya, Malawi, Mauritania, Mozambique, Rwanda and Tanzania in Africa; Bangladesh, Bhutan, Indonesia, Lao PDR, Mongolia, Myanmar, Nepal, Philippines and Thailand in Asia; Dominican Republic, Guatemala, Peru and Uruguay in Latin America.

Figure 1: Links between Goal 8 and other goals



Source: Le Blanc (2015)

15% of freshwater globally is used for energy supply and, as a consequence, the availability and accessibility of water for fuel extraction, processing and power generation represent key determinants for energy security. Conversely, if energy production is disrupted, this would have direct implications for water security and treatment, production and distribution of water globally. The availability of freshwater and energy is also important for food security where the agri-food supply chain requires 30% of the world's energy consumption and 70% of all freshwater use (IRENA, 2015). These strong interlinkages within the nexus represent an important consideration for the SDGs and will require multi-stakeholder collaboration and agreements to ensure sustainable and efficient use of these limited resources.

The nature of the links

Understanding the interrelationships among goals and targets is not only a question of what affects what. The nature of the interaction is also important. Targets under one goal can interact with other goals and targets in three ways:

- Targets can be *interdependent*, so that one target has to be realised in order for another goal or target to be viable.
- Targets can impose *conditions or constraints* on the achievement of another goal or target.
- Targets can *reinforce* each other when there is potential for synergies between them.

Some simple questions can help to determine the nature of the interaction (Table 1). We can illustrate the nature of the interrelationships by considering the key goal to 'end poverty in all its forms everywhere' (Goal 1). This goal can

Table 1: Determining interrelationships between goals and targets

Interdependence	Conditionality	Reinforcement
Is this target a precondition for the achievement of another target or goal?	Does achieving this target limit the extent to which another target or a different goal can be achieved?	Does achieving this target contribute to the achievement of another target or a different goal, or make their achievement more likely?

Source: IRF (2015)

only be achieved if the target to end hunger and ensure everyone has access to safe and nutritious food (target 2.1) is achieved. And vice versa – the target to end hunger is not going to be achieved unless extreme poverty is eradicated (IRF, 2015). This means they are *interdependent*.

When the nature of the interconnection is *conditional*, this identifies a potential trade-off in the achievement of different targets, which may be mitigated in implementation or which call for prioritisation. For example, the goal of sustainable consumption and production (Goal 12), for example, depends on the targets for energy efficiency (7.3) and sustainable food systems (2.4), among others, being met.

When the interconnection is *reinforcing*, there may be synergies to be exploited for effective implementation. For instance, achieving the target to ensure decent work for all will be affected by action to achieve the target to ensure equal employment opportunities and equal pay for women.

In addition to the direction of the link between targets, whether the relationship is positive or negative (e.g. in the classification mentioned above, interdependence and reinforcement would be positive, while conditionality would be negative), some point to the need for models to estimate their scale and significance (O’Conner, 2016). Examples of these modelling tools are included in Box 4.

2.3 Institutional arrangements to deliver an integrated approach

Ultimately, understanding the links between different sectors and implementing policies that account for these interactions requires collaboration between different government agencies. Setting up inter-sectoral commissions or working groups is the most common way of doing this.

Given that agreement of the SDGs is so recent, there are only a few examples of countries starting to set up these type of inter-sectoral groups. We reflect on the cases of some early SDG implementers and also provide examples of cross-sectoral work beyond the SDGs, as approaches used in other contexts could easily be applicable to the SDG agenda.

Colombia’s Inter-Agency Commission to implement the SDGs

Colombia is a good example of a country that has been very involved in the negotiations of the SDG agenda, making it a foreign policy priority. The country began preparing for SDG implementation early on. In February 2015, even prior to the agreement of the SDGs, it set up an ‘Inter-Agency Commission for the Preparation and Effective Implementation of the Post-2015 Development Agenda and the SDGs’ to oversee SDG implementation.

The Commission involves a range of ministries, reflecting an acknowledgment of the cross-cutting nature of the new agenda and the inter-sectoral coordination needed to deliver it. The Ministries of Foreign Affairs, Finance, and Environment and Sustainable Development

form part of the Commission, as do the Department for Social Prosperity, the National Administrative Department of Statistics, and the National Planning Department. These entities can only be represented by their ministers/directors or vice ministers/deputy directors, which points to a high level of commitment to the implementation of the SDGs. In addition, the Colombian Presidential Agency of International Cooperation (APC Colombia) is a guest institution at every session of the Commission.

Sweden’s SDG delegation

In March 2016, Sweden commissioned a delegation to support and stimulate its implementation of the SDGs. The delegation will develop a comprehensive action plan for implementation of the SDGs in Sweden to assess if it is on track to meet the goals and objectives set out, as well as to highlight examples of good practice in the social, economic and environmental fields. This will be done by assessing Sweden’s ongoing and existing initiatives, action plans and strategies related to the SDGs, with the aim of improving progress towards its sustainable development objectives but also disseminating examples which other countries might apply in their national development plans (Swedish Government, 2016).

South Africa’s National Programme of Action for Children

Although not linked to the SDG process, South Africa’s National Programme of Action for Children (NPA) provides a good example of cross-sectoral work (UN DESA, 2015; Government of South Africa, 2016). In 1996, following the ratification of the United Nations Convention on the Rights of the Child (CRC), the Government of South Africa approved this programme. The NPA was a mechanism for identifying all policies and plans (e.g. nutrition, health, water and sanitation, early childhood development and basic education, social welfare, leisure and cultural activities, child protection measures) for children developed by government departments, non-governmental organisations and other child-related structures. The NPA sought to ensure that all these policies coherently addressed the framework provided by the CRC.

Within the national government, an Interministerial Core Group formed of representatives from seven ministries was appointed by the Cabinet to oversee the NPA. A National Steering Committee made up of directors-general of the seven appointed ministries, the CRC, and UNICEF was also established to work on coordination, implementation and monitoring of the NPA and to ensure that it was operating in line with the commitments of the CRC (UN DESA, 2015).

South Korea’s Committee on Green Growth

South Korea established a Presidential Committee on Green Growth (PCGG) in 2009 through integrating the roles and responsibilities of previous committees which included the National Committee for Combating

Box 4: Key resources

Integrated approaches to SDG implementation and indicators: focus on forests

This brief by the International Institute for Environment and Development discusses implementation in a specific sector: forests. It gives an idea of some of the issues that implementation can build upon.

See www.irf2015.org/integrated-approaches-sdg-implementation-and-indicators-focus-forests

UN DESA modelling tools for Sustainable Development policies

Various integrated assessment models, working out relationships between different sectors, have been developed to aid in the policy planning process (UN DESA, 2016).

See <https://unite.un.org/analytics/desa/modellingtools#economy>

Integrated model for Sustainable Development Goals strategies (iSDG)

The Millennium Institute has developed an integrated model for SDGs strategies (iSDG) to help understand the links between different policies designed to achieve the SDGs and test their likely impacts.

See www.isdgs.org

The World in 2050 Project

Aims to explore the interactions between economic growth and global sustainability through a process of back-casting using economic modelling and Earth system science (IIASA, 2015).

See www.iiasa.ac.at/web/home/about/news/150312-World-in-2050.html

UNEP LIVE

An online portal to aid with SDG implementation where the connections between the goals, targets and indicators are shown through an interactive SDG Interface Ontology. The design of the portal is aimed at supporting policy targets while actively tracking the changes in outcomes through the SDG indicator framework. Multilingual web intelligence tools and statistics are also being used to track global media and public response related to each of the SDGs.

See <http://uneplive.unep.org/portal#.VqYXUHkrFCo>

Climate Change, the National Energy Committee, and the Presidential Commission on Sustainable Development. The PCGG was established to deliberate on the state's major policies and plans related to low-carbon green growth. The PCGG is co-led by the Prime Minister and a commissioned expert member appointed by the President.

As of 2011, membership of the PCGG was 50, including 14 public officials (including the Minister of Strategy and Finance, the Minister of Knowledge Economy, the Minister of Environment, and the Minister of Land, Transport and Maritime Affairs) and 36 civil society experts on low-carbon green growth issues, such as climate change, energy and resources, green technology, green industries, green life and sustainable development.

The Korean Government has also encouraged cooperation between the public and private sectors through involving the private sector in the policy-making process and implementation activities. In addition, city and provincial governments also have a local committee on green growth under the supervision of all provincial city mayors and local governors to deliberate on specific

matters concerning their policies that are relevant to low-carbon green growth (UNESCAP, 2011).

The UK's parliamentary committees on cross-cutting policy areas

Parliamentary committees that cut across government departments also provide an example of institutional arrangements that seek to foster cross-sectoral government work. For example, in the UK parliamentary system, the Environmental Audit Committee is responsible for considering 'the extent to which the policies and programmes of government departments and non-departmental public bodies contribute to environmental protection and sustainable development, and to audit their performance against sustainable development and environmental protection targets' (House of Commons, 2016). Unlike most select committees, which scrutinise the work of a particular department, the Committee's remit cuts across government rather than focusing on the work of a particular department.

3. What needs to happen to ensure progress reaches everyone?

3.1 What ‘Leaving no one behind’ means

Another distinctive feature of the SDGs compared to the MDGs is their focus on ‘Leaving no one behind’. The idea that ‘no goal should be met unless it is met for everyone’ is well established in the rhetoric around the new goals. This means ensuring that every individual achieves the full package of rights and opportunities embedded in the SDGs (Melamed, 2015). In other words, the SDGs recognise group-based disadvantages – that is, that a series of groups are typically excluded from progress and are overrepresented across several different indicators of deprivation (Kabeer, 2010), and who must make rapid advances if the goals are to be reached. These groups typically include the old, people with disabilities, ethnic and religious minorities, women and girls, and sexual minorities, among others (Bhatkal et al., 2015).

The emphasis of the SDGs on the ‘Leaving no one behind’ agenda seeks to address some concerns with the MDGs, particularly whether the targets created incentives for governments to focus on the ‘low hanging fruit’ rather than on groups most in need (Melamed, 2015). While significant progress has been made in reducing overall poverty during the MDG period (in terms of income or more widely in relation to health, education and living standards), often the poorest and most marginalised groups have not benefitted at all or have not benefited enough (Bhatkal et al., 2015). In fact, the bottom 5% of the global income distribution made no progress at all on the key MDG target of reducing income poverty between 1988 and 2008 (Milanovic, 2012).

Governments will not meet the SDGs unless they address the specific obstacles faced by marginalised groups. Addressing discriminatory attitudes is an important part of this task and international pressure will be required to bring about normative change, particularly in countries where governments deliberately exclude some groups (Bhatkal et al., 2015).

3.2 Identifying marginalised groups and monitoring progress

Due to these concerns, the monitoring framework for the SDGs is much more ambitious than that of the MDGs and

requires disaggregation by group characteristics, e.g. by income, sex, age, race, ethnicity, migratory status, disability, geographic location and other characteristics (UNSC, 2016).

In practice, one of the first steps to implement this agenda is to identify marginalised communities. In fact, some have proposed priority actions in this area such as: identifying groups that are further behind within the first three years after the SDGs are agreed; requiring major data providers to provide the relevant data to monitor progress for different groups; setting interim commitments to reduce these inequalities during the SDG period; and assessing the rate of progress on each target for disadvantaged groups (UNSC, 2016; Melamed, 2015).

Of course, there are a number of data limitations that will need to be addressed. For example, it is thought that up to 350 million people worldwide are currently missed out of large-scale surveys every year (Carr-Hill, 2013). Moreover, identifying people by ethnicity and marginalised sub-groups is extremely difficult over time due to the inconsistencies and omission of these groups in survey designs (Bhatkal et al., 2015; Kabeer, 2010; Lenhardt and Samman, 2015). Over the last decade, for example, there were consistent trend data on ethnicity (or a sufficient proxy) in international surveys (like the Demographic and Health Surveys) for only 16 of 90 countries (Lenhardt and Samman, 2015).

3.3 Examples of policies to reach the poorest

There have a wealth of studies suggesting which policies need to be prioritised to reach the poorest. For example, Shepard et al. (2014) identify four policy pillars to achieve zero extreme poverty, as follow.

Social assistance programmes

One example of social assistance is conditional cash transfer schemes, such as *Progresal/Opportunidades* in Mexico, where income transfers are paid to parents who ensure their children attain the required minimum school attendance or make regular healthcare visits. These programmes have been seen to be most effective in targeting extreme poverty when they are a part of an integrated anti-poverty programme.

Box 5: Leaving no one behind in Africa, examples from Benin and Nigeria

The first step in implementing the ‘Leaving no one behind’ agenda is to identify marginalised communities. Lynch et al. (2015) carried out this analysis for Benin and Nigeria and found that ethnicity and wealth are key characteristics of social exclusion in these countries. Using household survey data, the authors analyse outcomes relating to key SDG targets for different group characteristics, such as wealth groups, ethnicity, location and gender. They first looked at descriptive statistics – i.e. what were the outcomes on particular SDGs for different groups. Then they estimated the probability of having a certain outcome conditional on the characteristics of a person or household, and the groups markers mentioned above.

For example, in Benin the likelihood of being in the bottom 40% of households according to wealth was significantly larger for those in rural areas than urban areas. There were also significant inequalities by ethnicity. Households belonging to the Betamaribe, Yoa and Puelh were significantly more likely to be in the bottom 40% (14, 27 and 30 percentage points, respectively) than were those among the Dendi.

In Nigeria, ethnic inequalities between the Hausa, Fulani, Yoruba and Igbo are substantial. The relatively impoverished Fulani are eight times less likely than Yoruba to have access to sanitation, three times less likely to have had a substantial education, and more than twice as likely to belong to the bottom wealth quintile.

Source: Lynch et al. (2015)

More targeted policies have also helped reduce group-based inequalities. In Pakistan, the Benazir Income Support Program, the largest cash transfer programme in Asia (in terms of the number of beneficiaries, with 7.2 million households), provides income support to poor women. It has helped to empower women who now have a regular income and have greater decision making capabilities within the household (Bhatkal et al., 2015).

Pro-poorest economic growth

One way to make growth pro-poorest is to improve the quality of informal employment, in particular through labour standards and support for internal migrants. An example of this is South Africa, where the government has imposed minimum wage laws and as a result has seen the wage of informal domestic workers substantially increase (Dinkelman and Ranchhod, 2011).

Human development for people who are hard to reach

The hardest-to-reach can be supported by improving the quality of and access to health and education services, backed by the necessary institutional and financial reforms. For example, self-help groups have been used in rural Andhra Pradesh as a method of bringing together small groups of local women to discuss community issues including education. Within the groups, mainly formed of illiterate women, the quality of several aspects of their child’s education was rated using a scorecard system, the results of which were then shared with school management committees as well as village organisations to improve the quality of education (Galab et al., 2013).

In Ecuador, the conditional cash transfer programme *Bono de Desarrollo Humano* was modified for children attending bilingual schools (i.e. they need an attendance rate of 70% rather than the standard 80%) to take into account seasonal migration patterns of indigenous families,

and the custom of children helping their parent during the harvest season (Villatoro, 2007 in Bhatkal et al., 2015).

Transformative social change

Transformative social change can take numerous forms and involves context-specific measures that foster inclusive and universal public service provision, and as a result help change the social norms and stigma that keep people poor. These actions seek to improve two interconnected factors, including mitigating the intersecting inequalities which the most disadvantaged groups of people experience as well as empowering them. Effective civil registration systems that cover the most disadvantaged populations have been identified as a key requirement for transformative social change (Shepard et al., 2014). However, large proportions of disadvantaged populations do not register births of new-born children and even greater numbers are without birth certificates. Both children and adults without a birth certificate are likely to be denied recognition of their rights and entitlements such as health care and education. As well as strengthening civil registration systems, putting policies in place to increase birth registration for families who seek healthcare or enrol their children in schools would help to empower people to take decisions about their lives.

In India, for example, the largest biometric identification initiative was started in 2010 which aimed to collect personal (date of birth, name) and biometric information (fingerprints and retina scans) from every resident of India and issue them with a 12-digit identification number and a bank account. This system aims to empower disadvantaged people by allowing them to access their welfare payments directly whereas they may have previously been delivered by potentially corrupt middlemen (Shepard et al., 2014).

These pillars should be supported by effective governance and pro-poorest political settlements as well as adequate financing.

Box 6: An example of priority actions for ‘Leaving no one behind’

The target: By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes.

Means of implementation for first years of the SDGs:

- In the first three years, governments to identify the groups furthest behind on the education target. ODI research suggests that in many cases this will be poor women from ethnic minorities, and that children within the same household might be treated differently in terms of access to education.
- Governments and other data providers to publish data on completion rates for girls and boys, and for different ethnicities and regions.
- After the first 1000 days, governments could commit to holding a high-level global summit on ‘Leaving no one behind’ to identify common challenges and how they will be tackled. At that summit governments could make commitments to increase completion rates among the most excluded groups by more than the average to reduce inequalities.
- In order to achieve these, governments and others would be likely to need specific programmes to boost school attendance among those groups and households with the lowest completion rates, such as through targeted conditional cash transfers or through mentoring or additional grants. They would also need to ensure that budget allocations for state-funded education are greatest where there is most need.

Review and follow up to ensure that the challenges identified are being addressed:

- Governments to report regularly on national figures for school completion.
- Governments to report on progress for the most excluded groups and achievement of ‘stepping stone’ targets.
- Governments and others to regularly provide disaggregated data for girls and boys, for each ethnic group, for different regions, and for girls and boys from each ethnic group in each region, to assess progress on the multiple inequalities which are the key barrier to progress.

Source: Melamed (2015)

Pro-poorest political settlements and effective governance

Pro-poorest political settlements are those that reduce the risks of impoverishment (or falling back into poverty) faced by the most marginalised and disadvantaged individuals and social groups through a combination of factors. Approaches identified by Shepard et al. (2014: 13) include: prioritising policies for universal health care; improving disaster-risk management in impoverished and disaster-prone regions; microfinance agencies promoting savings and insurance before credit; and governments (or donors) providing subsidised to cover the high start-up costs of insuring the poor against critical risks. However, in order for these types of policies to be implemented effectively, there needs to be a process of institutional strengthening, improved effectiveness and the political will to ensure that policies and systems can be accessed by all who are in need.

3.4 The role of financing in ‘Leaving no one behind’

Mobilising domestic resources in ways that reach the poorest

Domestic public finance will be critical to achieve the commitment to ‘Leaving no one behind’. It is important that ways in which domestic resources are mobilised do not undermine efforts to reach the poorest. Tax revenues form a significant proportion of sources of domestic public finance available to developing countries.

Among direct taxes, research has identified that income taxes are commonly strongly progressive – i.e. people with higher incomes pay higher rates of tax on their incomes – although exemptions and evasion of these taxes can undermine their progressivity (Bastagli et al., 2012). In developing countries with large informal sectors, expanding revenues from income in part requires extending the reach of income taxes to informal and often poorer economic actors. Policies to pursue this goal therefore need to be carefully designed in order to ensure that efforts to reduce poverty and reach the

most disadvantaged are not undermined. In Ethiopia, the agricultural income tax has wide application and is mainly levied according to land-holding size, which is often not an accurate reflection of income levels generated by households from agriculture. As a result, this tax is regressive and is a significant driver of the outcome that 9% of Ethiopian households are impoverished (either made poor or poor households made poorer) when the incidence of taxes and public spending is fully accounted for (World Bank, 2015).

Due to limited capacity for raising revenue from income or via other direct taxes in many developing countries, indirect taxes (levied on goods and services) are a very important source of revenue. Research has illustrated how these taxes are often regressive – i.e. their burden falls disproportionately on poorer groups. For example, indirect taxes have been found to increase poverty in Brazil and Colombia and fall disproportionately on marginalised ethnic groups in Bolivia and Uruguay (Lustig, 2015; Lustig, 2016). However, indirect taxes can be designed in a way as to ensure that they are progressive and don't overly burden lower income groups. For example, in Lebanon, basic food commodities are exempted from value-added tax (VAT), which should limit the poverty impacts of any future increase in VAT rates (Salti and Chaaban, 2010).

The implications of research on tax incidence therefore suggests that carefully designed direct and indirect taxes can help to ensure that tax revenues are raised in ways that do not hurt the most disadvantaged groups. Such an outcome requires governments to understand the incidence of taxes across socio-economic groups and their impacts on poverty and marginalisation, and to then determine their rates across groups, goods and services in ways that avoid undermining efforts to reduce poverty and marginalisation.

Increasing public spending on education, health and social protection

Policies on education, health and social protection will be critical to efforts to reach the most marginalised, and developing countries have made a number of commitments to increase their levels of public spending on these policies. The United Nations Educational, Scientific, and Cultural Organisation's Education For All (EFA) agenda has set a benchmark of allocating 15%-20% of government budgets towards education. The 2001 Abuja Declaration set a target to allocate 15% of annual budgets towards health. The African Union's 2008 Windhoek Declaration adopted a recommendation to increase spending on social protection to a level equivalent to 4.5% of gross domestic product (GDP). Yet countries are still falling short of these national commitments for public spending. Roughly one-third of low-income countries (LICs) and one-third of lower-middle-income countries (LMICs) have met the EFA's spending target of 15-20%

(UNESCO, 2015). With regard to health, 5 out of 27 LICs (less than one-fifth) allocated at least 15% of their budget to health, while only 17 topped 10%. Among LMICs, only 8 out of 49 allocated at least 15% of their budget to health during 2009-13 and only 21 out of 49 allocated at least 10% (WHO, 2016). Finally, an analysis of data from 45 developing countries suggests that none of them have yet met the Windhoek Declaration recommendation of 4.5% of annual GDP spending (GSW, 2015).

Targeting domestic resources at the poor and marginalised

The contribution that public spending will make to efforts to 'leave no one behind' will in part depend on whether spending on health, education and social protection is allocated in ways which target the needs of the poor and marginalised effectively. A range of studies have suggested that increasing investments in primary services (e.g. primary schooling in the case of education) relative to higher level service levels helps to improve equity as these services are more accessible to and intensively utilised by lower-income households as compared to secondary or tertiary services (Gupta et al., 2002; Roberts, 2003; Baldacci et al., 2003; World Bank, 2004; Bastagli et al., 2012).

There can be very large disparities in public spending across a country, which can lead to a deepening of existing inequities. Such outcomes can be driven by economic factors, such as where a wealthier region has a broader economic base for mobilising its own revenues (as in Tanzania – Tidemand et al., 2014), or political factors, such as where a region is more closely associated with and benefits from the support of the ruling party (as in various phases of Kenya's history – Burgess et al., 2013). A number of countries have attempted to use central transfers to address inequities by allocating these transfers on the basis of local needs and economic constraints. For example, the allocation formula for central government transfers to states in India compensates states with lower fiscal capacities (Watkins and Alemayehu, 2012). Some Ethiopian regions populated mainly by disadvantaged groups have also been allocated higher levels of resourcing through central transfers (World Bank, 2015).

The role of and priorities for international public finance

Even if developing countries were to maximise their capacity to generate public revenues they would still face a very significant shortfall in accessing the resourcing for the investments required in sectors such as education, health, social protection and beyond in order to 'leave no one behind'. This financing gap is predominantly a challenge for LICs, although some middle-income countries still face significant resource constraints, especially those for whom aid levels are falling (Rogerson et al., 2014). Aid to Least Developed Countries – the most vulnerable group

of countries – has fallen in aggregate (OECD, 2016) and especially in per capita terms (Rabinowitz and Prizzon, 2015) since 2010. Analysing the current pattern of aid allocations on the basis of the number of people living in extreme poverty in each country, the average LIC receives

about a third as much as LMICs (Greenhill et al., 2015). The majority of LICs are also afflicted by conflict and classified as fragile states, a group particularly neglected by current aid allocations, however allocations from countries such as the UK have recently been improved.

Box 7: Key resources

Who is being left behind in sub-Saharan Africa, Asia and Latin America?

These three papers set out the first step along the road to implementing this agenda – the step of identifying marginalised communities. Focusing on two case study countries for each of the three regions, sub-Saharan Africa, Asia, and Latin America, the papers identify gaps in achieving a number of outcomes relating to key SDG targets for marginalised groups (Lynch et al., 2015).

Leave no one behind: the real bottom billion

This paper explores which groups make up this ‘bottom billion’, including children, girls and minority ethnic groups, and analyses policy approaches from around the world which have been successful in targeting the most marginalised (Bhatkal et al., 2015).

Leaving no one behind: the impact of pro-poor growth

This paper examines the impact of pro-poor growth policies and argues that reducing absolute inequality in the future will require the rate of growth for the bottom 40% to be more than twice the mean (Hoy, 2015).

Leaving no one behind: how the SDGs can bring about real change

This briefing looks at how the idea of leaving no one behind can be integrated into the SDGs (Melamed, 2015).

4. First steps for implementation: some examples

This section seeks to inform sessions taking place during the second day of the regional dialogues. These are interactive meetings where participants will discuss and come up with ideas for actions during the first 1000 days.

To help participants prepare for those discussions, we provide examples of actions that different actors could take during the first 1000 days. We draw on incipient SDG experiences or on examples deemed successful in the implementation of other international frameworks (e.g. the MDGs) or national agendas, which provide useful lessons applicable to the SDGs. We frame actions according to four different types of issue – politics, institutions, financing and accountability.

4.1 Politics

Strong political leadership will be crucial for SDG implementation. Examples in this area include:

Bringing together a group of champions to maintain political momentum.

For example, Sweden has formed a High-Level Group for SDG Implementation with leaders from nine countries in order to support the implementation of the SDGs. The group aims to ‘work in various ways to promote exchange of experience and discussions on challenges and solutions between governments, civil society, the private sector and international organisations’ (Swedish Government, 2015). Given the group was only launched in September 2015, it is still too early to assess the results of this initiative.

Harnessing the commitment of a high-level political official.

For instance, in Indonesia President Yudhoyono appointed a Special Envoy on MDGs to improve and maintain efforts towards integrating the MDGs into existing ministerial programmes. In Brazil, President Lula made ‘Zero hunger’ his flagship policy and this was seen to be crucial to the progress the country made on hunger and nutrition goals. In Kenya, initiatives directly involving the First Lady, including the ‘Beyond Zero’ campaign and the ‘Strategic Framework for Engagement of the First Lady in HIV Control and Promotion of Maternal, Newborn and Child Health in Kenya’, were very effective in supporting action

and accelerating progress on child and maternal health goals (Save the Children, 2016).

Mobilising a convergence of interests from different actors to put pressure on politicians and prioritise a specific sector.

For example, in Nepal, pressure to address maternal mortality was partly fuelled by a group of mid-level health ministry officials who had gained first-hand experience working as public health experts and medics in remote areas and saw the dire conditions in which women gave birth. With the support of donors, these officials commissioned and drew on in-depth research and surveys on the causes of maternal death and the main barriers to using clinics for giving birth. At the same time, a large and well-connected network of civil society groups, researchers, medical experts and advocates for women’s health came together under the Safe Motherhood Network Federation to lobby government officials on this issue. With health policy increasingly becoming an area of heavy political contestation, the electoral interests of parties converged with the objectives of advocacy and civil society groups (Engel et al., 2013).

4.2 Institutions

For the SDGs to be implemented effectively they need domestic ownership, which includes having particular agencies in charge of their implementation, incorporating the agenda to domestic planning and budgeting processes. The following are examples:

Creating a specific cross-sectoral committee to spur and monitor implementation.

In terms of institutional arrangements various countries have already created particular commissions/committees to support SDG implementation. For example, in February 2015 Colombia committed to setting up a cross-ministerial commission to implement the SDGs, even before the goals were agreed (this commission is also discussed in Section 2.3). Mexico is another good example where a specialised technical committee which reports to the President’s Office was set up to monitor and follow-up on the MDGs. This

committee will continue having this role for the SDGs. Similarly, in the developed world, Germany has established the German Council for Sustainable Development (*Rat für Nachhaltige Entwicklung*) to ensure coherence between its national sustainable development strategy and the SDGs. The Council is formed of experts from associations, ministries and civil society organisations and acts as an advisory body to the Federal Government of Germany (UN DESA, 2015).

Incorporating targets within domestic processes.

In Kenya, MDG budget allocations and commitment to implementation were improved following a cabinet directive requiring government ministries to integrate the MDGs into their policies, plans, budgets and operations (Save the Children, 2016). Kenya's 2013-2017 Medium Term Plan states that it will seek to incorporate the SDGs to its planning processes. In Colombia, the National Development Plan constitutes the main platform for new commissions' work on the SDGs and through which implementation will be articulated (Lucci, Surasky and Gamba, 2015).

Incentivising implementation at sub-national level.

Local governments play an important role in the provision of basic services needed to achieve many of the SDGs. Brazil is a good example of a country that sought to incentivise local action in the case of the MDGs. As part of its national agenda for the goals, the government supported and encouraged local governments to identify and adopt commitments which would help to achieve the MDGs. Further, the General Secretary of the Presidency of Brazil, together with UNDP, granted an MDG Prize, recognising good practice among municipalities and civil society organisations that are helping improve lives of some of the country's most disadvantaged communities. In addition, data on MDG performance was available through a portal providing information on MDG indicators disaggregated for states and municipalities (Lucci, 2015).

4.3 Financing

Resource allocation to specific issues is the ultimate test of whether actors (e.g. governments or donors) are taking an agenda seriously. Below we provide examples where strong financing commitments by governments and donors⁶ made a difference in the implementation of particular agendas, such as the MDGs.

Increasing budget allocations for key sectors.

Over the last two decades Ghana has reduced poverty significantly and made substantial improvements on education and health indicators. Increased and better targeted public financing has played an important role in achieving this progress. Between 1999 and 2012 the

Ghanaian government doubled spending on education as a share of GDP, from 4.2% to 8.4%, so that by 2012 almost a third of government expenditure was focused on education (UNESCO, 2015). Public spending on health increased significantly, from 1.5% of GDP in 2000 to 3.3% of GDP in 2014 (WHO, 2016), with the introduction of a subsidised national health insurance scheme playing an important role in expanding access to health services (Lenhardt et al., 2015).

Harnessing donors' commitments to finance priority areas for the poorest.

The level of revenues mobilised by the Rwandan government has risen rapidly since its civil war ended, which has made a notable contribution to financing this progress and led to aid dependence falling in recent years. However, donor funding has been substantial, and in volume terms has been the most significant source of development finance over the past 20 years (Abbott, 2013). The main donors to Rwanda have been the USA, UK and Belgium, with donors also channelling significant levels of funding through the European Union and World Bank (OECD, 2016). In terms of allocations across sectors, the largest has been health and reproductive health with education and agriculture also significant recipients of aid (OECD, 2016). There has been considerable effort to coordinate donors and pursue aid effectiveness principles in the delivery of aid to Rwanda (Rodríguez, Pose and Samuels, 2011).

Diversifying the sources of finance for poverty reduction.

In recent years 'impact investing' – private investments seeking both financial returns and social impact – has been an expanding source of financing for supporting efforts to tackle poverty. A diverse range of enterprises serving poor communities have been supported by this financing. One example is Ziqitza Health Care Limited, which provides private ambulance services in Mumbai and Kerala which are subsidised (on the basis of higher income clients paying a higher price) for poorer clients. Acumen, an impact investor, helped Ziqitza to get off the ground, and most of its financing currently comes from private investors. A recent study of Ziqitza's clients found that 76% lived on less than \$2.50 a day (Acumen and GFI, 2014). Another example is d-light, which develops and markets affordable solar energy solutions for households and small businesses. A number of impact investors (as well as grant funders) helped d-light to pilot and develop its initial products, and since its establishment it has raised over \$40m in capital, mostly from private investors. To date d-light has sold over ten million solar light and power products in 62 countries (d-light, 2016). A recent evaluation of d-light's operations in Uganda found that 85% of its clients live in rural areas with just over half living on less than \$2.50 a day, and

6 Of course, there are many other actors relevant to financing the SDGs: multilateral banks, philanthropists, companies (through investment and/or addressing international tax evasion), and households (through remittances).

illustrated the wide range of benefits its products had brought to the lives of low-income households (d-light and ID Insight, 2015).

4.4 Accountability

Although the SDGs are voluntary, different actors can put pressure on government and hold it account. A few examples below:

Putting pressure on government through campaigning and advocacy activities.

For example, for the MDGs, ‘shadow reports’ were produced by some civil society organisations as alternatives to MDG performance reports to assess progress towards particular goals. Examples of their successful integration into government thinking have been shown in India, Malawi and Mozambique, where shadow reports helped challenge inequalities and highlight disparities in rates of progress for all social and economic groups. This puts civil society organisations in a good position to ensure that the voices of some of the most marginalised and disadvantaged groups are heard in local and national review processes and to set up platforms to support this (Save the Children, 2016).

Creating mechanisms for citizen feedback.

In the case of Indonesia, an online public complaints system – *Layanan Aspirasi dan Pengaduan Online Rakyat*

(LAPOR) – was introduced to allow citizens to send in their grievances with public service delivery via text message (Save the Children, 2016). While there are ways in which this system can be improved (e.g. generating greater citizen awareness of it and adoption by local governments, and establishing clear lines of responsibility within government institutions to ensure that reporting on a particular issue is not diverted from one ministry to another), this is a mechanism that has been successful at combating corruption and can be beneficial during implementation of the SDGs.

Making data on progress easily accessible.

An example of a country where this has been given high priority is Nigeria, where the Nigerian Senior Special Advisor to the President on the MDGs, with support from the Earth Institute’s Sustainable Engineering Laboratory, developed the Nigeria MDG Information System, an online interactive data platform. This platform improved the use of georeferenced data, which is easily collected using mobile phones to provide location-specific information on government facilities, water points, environmental challenges, and more. The system is openly available online and can now provide information on the live status of more than 250,000 facilities around the country using data generated with the help of smartphones (<http://nmis.mdgs.gov.ng>).

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