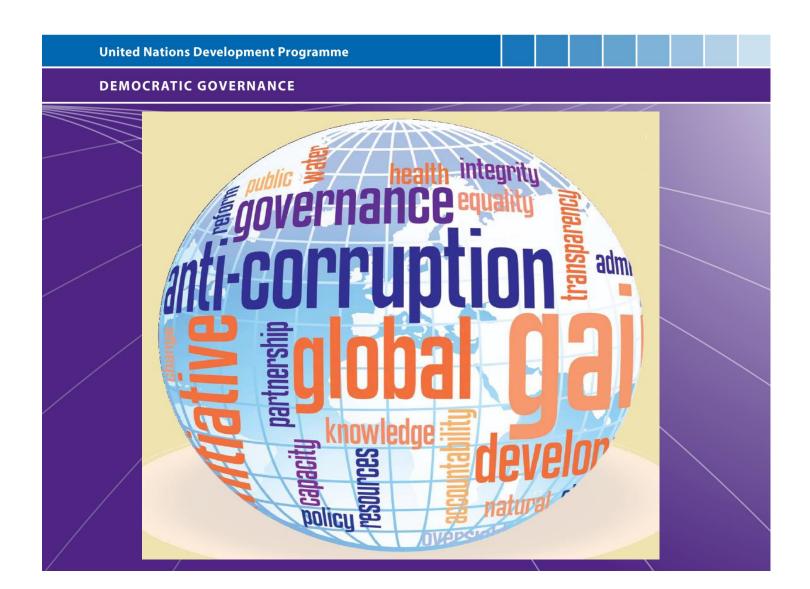


Discussion Paper

Building Transparency, Accountability and Anti-Corruption into the Post-2015 Development Framework

September 2014



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THE DEVELOPMENT CONTEXT

INTRODUCTION

There are two main observations from almost 15 years' experience with the Millennium Development Goals (MDGs). First, the MDGs were successful in stimulating an intellectual and practical push for anti-poverty programmes that brought together a multitude of stakeholders including state actors, international institutions, civil society groups and the private sector. The MDGs have influenced the international community to reformulate the development discourse, reallocate resources and coordinate efforts towards achieving progress on key development priorities and to improve monitoring of policy outcomes. The MDG framework adopted simple and communicable goals to fight poverty, increase acces to education, reduce child and maternal mortality, improve gender equality, combat major diseases and push for environmentally sound development solutions.

Second, the Millennium Declaration specifically noted progress towards an international understanding that a push for a poverty-free world would require three critical elements: "generous development assistance," "non-discriminatory multilateral trading and financial systems," and "good governance" within each country and at the international level. However, despite such language the MDG framework born out of the Millennium Declaration did not include any governance goals or targets regarding the issues of transparency, accountability and anti-corruption. At that time, issues related to democratic governance,

"It is time for the international community to use new ways of working, to go beyond an aid agenda and put its own house in order: to implement a swift reduction in corruption, illicit financial flows, money-laundering, tax evasion, and hidden ownership of assets."

-The Report of the High-Level Panel of Eminent Persons on the Post-2015 Development Agenda, 2013. were considered too politically sensitive to receive support in an internationally agreed upon commitment.ⁱⁱⁱ Moreover, the notion of governance was thought to be difficult to translate into specific targets and measurable indicators, partly because data to measure governance-related aspects had only just begun to be presented in academic literature and the empirical link to economic growth

was still being explored.

Today, there is growing evidence and awareness about the impact of transparency and accountability for citizens to enjoy effective service delivery. These linkages have been widely aknowledged by different international and national stakeholders addressing the role of effective insitutions in fosterting economic growth and development effectiveness.^{iv} This discussion paper reflects primarily on the emerging consensus on how to integrate the components of accountability, transparency and anti-corruption into the post-2015 development framework. These three priorities are closely linked and have been commonly recognized as key areas of democratic governance.

Although, significant challenges still remain regarding how governance is and should be defined. For the purpose of this discussion paper, "governance comprises the mechanisms and processes for citizens and groups to articulate their interests; mediate their differences; and exercise their legal rights and obligations. It is the rules, institutions and practices that set limits and provide incentives for individuals, organisations and firms."

Corruption defined as "the abuse of entrusted power for private gain", occurs in contexts of poor governance, in which "both institutions and the larger framework of social, judicial, political and economic checks and balances do not govern effectively." To address these weaknesses in governance, anti-corruption mechanisms need to be in place to prevent, mitigate and combat corruption practices or risks. These efforts centre on "building transparent, accountable and participatory systems of governance." Accountability (horizontal and vertical) ensures "that officials in public, private and voluntary sector organisations are answerable for their actions and that there is redress when duties and commitments are not met." The third priority principle in this publication, transparency, entails "that public officials, civil servants, managers and directors of companies and organisations and board trustees have a duty to act visibly, predictably and understandably to promote participation and accountability." As these expectations underscore, accountability and transparency are critical principles of governance that together with anti-corruption efforts improve institutional effectiveness and thereby development outcomes.

Lingering challenges regarding its definition aside, there has been a growing international consensus about the importance

of governance for development outcomes since the Millennium Declaration.xi In the context of the post-2015 development agenda, UN Secretary-General Ban Ki-moon commissioned the High Level Panel of Eminent Persons on the Post-2015 Development Agenda to make recommendations for the future development framework. In its report, released in 2013, the panel highlighted that transparent, responsive and accountable institutions are key for encouraging the rule of law, protecting property rights, securing open political choice, freedom of the media, and access to justice.xii

Box 1. UNCAC, Article 5

"UNCAC Article 5 requires State Parties to carry out coordinated anti-corruption policies 'that promote participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability'; State Parties are called to regularly assess the impact and adequacy of these policies."

Most recently, the Open Working Group of the General Assembly, tasked

to prepare a proposal for the Sustainable Development Goals (SDGs) framework, has published an outcome document recognizing the critical role of governance issues including the reduction of corruption, bribery and illicit financial flows and the development of effective, accountable and transparent institutions at all levels (see Box 2). United Nations Member-States and the international community now have the challenge of determining how to translate the proposed goals into baseline and targets to meaningfully track the progress. More specifically, key points to consider include what would be the meaningful indicators to measure and evaluate progress? What are the necessary enabling tools and mechanisms to achieve progress? Who would be accountable to monitor and report progress?

Box 2. Open Working Group on Sustainable Development Goals (OWG) outcome document

Proposed Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

- 16.1 Significantly reduce all forms of violence and related death rates everywhere.
- 16.2 End abuse, exploitation, trafficking and all forms of violence and torture against children.
- 16.3 Promote the rule of law at the national and international levels, and ensure equal access to justice for all.
- 16.4 By 2030 significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets, and combat all forms of organised crime.
- 16.5 Substantially reduce corruption and bribery in all its forms.
- 16.6 Develop effective, accountable and transparent institutions at all levels.
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.
- 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance.
- 16.9 By 2030 provide legal identity for all including birth registration.
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.
- 16.a Strengthen relevant national institutions, including through international cooperation, for building capacities at all levels, in particular in developing countries, for preventing violence and combating terrorism and crime.
- 16.b Promote and enforce non-discriminatory laws and policies for sustainable development.
- Source: OWG outcome document. Available at http://sustainabledevelopment.un.org/focussdas.html.

Aims and methodology of this discussion paper

The questions above are at the heart of some of the issues that this discussion paper explores, with the objective of informing forthcoming discussions at the UN General Assembly on the post-2015 development framework. This discussion paper utilized evidence available as a result of the UN's efforts to facilitate a global conversation aiming to inform Member-States on how to

shape the future development framework.^{xiii} As of 2013, this effort by the UN has involved nearly five million individuals from 189 countries. Individual participants have had multiple channels for submitting their comments and ideas. Some have participated directly or were invited to contribute to the national or global thematic consultations; others, meanwhile, have submitted their opinions via social media as part of The World We Want 2015 initiative^{xiv} or the online global survey My World 2015.

This discussion paper summarizes and presents the views expressed by citizens around the globe about the role of transaparency, accountability and anti-corruption in shaping the future international development agenda. The discussion paper is structured in three main sections. The first segment presents the findings distilled from the national and thematic consultations concerning the links between transparency, accountability and anti-corruption and the international development agenda. The second and third part present alternatives to integrate these components into the Post 2015 Development Framework, including a set of indicators aimed at informing the debate on how to monitor progress of these three governance components.

The ideas and reflections presented here are based on the final reports of: (a) the national consultations, (b) the thematic consultations, and (c) the World wew Want platform and MY World survey, including thematic consultations on: 1) inequality, 2) health, 3) food security and nutrition, 4) energy, 5) governance, 6) education, 7) conflict and fragility, 8) water, 9) growth and employment, 10) environmental sustainability, and 11) population dynamics.*V These documents synthesize the input collected through the online conversation (e-discussions) as well as face-to-face consultations held with the scientific community, civil society organisations, the private sector, and government officials specifically on these themes.*Vi

"When it comes to higher education, youth in particular highlighted the level of formal and informal payments, which makes access to higher education prohibitively expensive for the poor. They also complained of lack of transparency in admission to higher education institutions and the way in which students are selected for bursaries and special programmes." (p.10)

"Corruption at all levels of the education system was mentioned by youth and civil society representatives. This is related to obtaining higher grades for exams and securing a place in a particular educational establishment, particularly in higher education."

—Tajikistan, report of post-2015 national consultations, p. 12

The discussion paper also looks at the statistical summaries of evidence collected using the My World 2015 survey, in which individual respondents are asked to rank 16 distinct development priorities by order of importance using the Web, ballots and SMS messages.**Vii

Lastly, since the consultations rarely included prescriptions for specific targets and indicators, this paper reviewed the existing literature generated by the discussion among key international expert groups and organisations on which targets and indicators to include in support of Sustainable Development Goals. This secondary evidence served as the basis for analysis in the last section of the paper.

GLOBAL CONVERSATION – THE WORLD WE WANT

Consequences of poor governance due to corruption, weak transparency and accountability

The national and thematic consultations highlighted the negative consequences resulting from the lack of accountability, transparency and presence of corruption. For example, based on bribery and peddling of influence, government institutions often prioritize energy, water and environmental projects that may not be best suited for sustainable long-term growth, resulting in the misuse of public funds. In countries with extractive industries, lack of transparency is often associated with illicit flows of funds. Also, in contexts where accountability is lacking, there tends to be weak enforcement of existing rules and regulations—and violators of existing rules therefore often escape punishment. A participant in the Montenegro national consultations summarised this point succinctly: "Corruption enables investors to do as they wish....Those who are guilty of destroying the environment are not being punished."xviii The thematic consultation on the water sector concludes that corruption is a governance issue that is most directly affecting delivery in the water sector, thereby aggravating water crises in many regions. In fact, the consultation concludes that the water crisis is in fact a crisis of governance. xix

Lack of accountability and transparency is also blamed for misuse of public resources in the health sector. Stakeholders in Tajikistan, for example, noted that public resources are biased in favour of hospital care as opposed to other forms of public spending that could offer access to health care to minorities and rural populations.** Similarly, in Costa Rica, stakeholders contended that the lack of transparency contributes to the siphoning of public resources into doctors' private hospitals or practices.

Lack of transparency also means that citizens are not well informed about their individual rights. Citizens may be told that certain services cannot be obtained in public hospitals in order to redirect them into the private sector where those same services can be obtained at a non-subsidized rate. The statement from a participant in Tajikistani consultations is illustrative of the issue: "There are many medicines that should be given to patients for free, but unfortunately, not all citizens know about this and our doctors exploit this [lack of knowledge]." Such practices are particularly discriminatory toward poor and marginalized groups in a society that lack information about rules that affect them. A Serbian consultation participant concluded, "The problem in the health care is that you don't get care if you don't have money, and corruption is omnipresent." Date of the problem in the health care is that you don't get care if you don't have money, and corruption is omnipresent.

Across discussions related to the ineffectiveness of education policies, accountability issues were considered second in importance only to limited public resources. National consultations elicited numerous examples of how the lack of transparency and accountability foster corruption in education institutions. Corruption in the education sector is manifested in several ways: bribing for access into schools, bribing for grade inflation, and bribing or exchange of favours for securing teaching positions. A participant in the Indian national consultations stated: "Even though I am a trained teacher there are no jobs available, and people who are under-qualified have jobs due to corruption." As in health care, corruption in the education sector affects the poor and marginalized disproportionately. When teachers expect to receive payments for textbooks and classroom repairs, disadvantaged children in Albania, who are unable to pay, are too embarrassed to attend schools. They are effectively denied access because they are unable to make informal payments.**

The post-2015 consultations showed that the culture of clientelism and patronage is widespread when political affiliations determine investment and employment opportunities, when nepotism dominates job markets, and when favours prevent the most qualified candidates from obtaining jobs. Lack of accountability distorts incentives for civil servants as the following sentiment demonstrates: "The value system in Montenegro is corrupt. Before, one was valued for being honest, humane, and knowledgeable. Not anymore. Now, the most valued quality is political affiliation. You are not rewarded for your work."xxv

"Corruption is widely perceived as one of the major problems in Serbian society. Although the legal and institutional framework is in place (an anti-corruption agency, a special prosecutor for corruption and organised crime, etc.), major breakthroughs have not been achieved.

The problem of weak institutions was often labelled as 'bureaucratization', corrupted institutions, or ineffective institutions. This simply means that at the end they do not provide the services they are meant to do, and people do not have use of these institutions in their efforts to complete the tasks. This includes a wide range of examples, from providing basic ID documents, to realizing certain rights or accessing some programmes and support measures. In many cases due to the perceived weaknesses of many institutions, stakeholders claimed that the whole system is weak and dysfunctional."

—Serbia, report of post-2015 national consultations in Serbia, pp.62-63

In the private sector, corruption and the lack of accountability and transparency are manifested in increased incidence of rent-seeking and bribery, thereby hurting the interests of many small and medium-size enterprises (SMEs) that are central for creating job opportunities and innovation. National consultations noted that the private sector is burdened by outdated, inefficient and unnecessary regulations that are used to extort bribes and favours. At the same time, the lack of transparency and accountability creates incentives for bureaucrats to extract rents from private actors, as indicated by the following comment from a Tajikistan participant: "As soon as an entrepreneur starts establishing his business, a gang of all sorts of inspectors arrives and he may as well forget about his intentions."xxvi A similar sentiment was expressed in Serbia: "Corruption at all levels....The inability to complete any form of obligation or job on time, because all procedures are complicated with a lot of unnecessary administration and institutions that are not up to date."xxvii

In environments characterized by pervasive corruption and weak accountability, private-sector entities often compensate for institutional weakness by utilizing social ties to political elites to obtain public services. "Today, a person who faces a problem does not rely on the state institutions any longer," said a participant in Moldova's national consultation, adding, "He calls the right person and solves the problem. This means corruption and influence trafficking."xxviii

An interesting consequence of weak institutions due to corruption and the lack of transparency and accountability is erosion of trust in government and (usually) trust in other economic actors. Such erosion limits potential cooperation that can lead to an expansion of economic opportunities and collective action. Several national consultations described this problem as a "poverty trap" where poor governance perpetuates the conditions that sustain it.^{xxix} Poor governance leads to general societal apathy and lack of will to influence positive change by one's own example. In such environments people are tolerant of others' passive behaviour and the taking of shortcuts is considered an acceptable social behaviour. Individuals do not feel as active subjects in society and are thus not engaged to participate in civic duties and activities. This feeling of abandonment reinforces distrust in others as well as distrust in government, and more importantly inhibits social cohesion.

Role of accountability, transparency and anti-corruption in building more effective institutions, improving governance and service delivery

In addition to highlighting the consequences of poor accountability and transparency, and lack of efforts to curb corruption, national and thematic consultations also offered stakeholders' perspectives on how to improve these elements of governance. This section highlights the ideas of those involved in the global conversation on how to best improve transparency and accountability, and control corruption, to achieve improved development outcomes.

Citizens' monitoring and participation for effective service delivery

There was a strong consensus across national and thematic consultations about the need to improve political participation and enable mechanisms for citizens' engagement. Progress in this direction requires effective reforms aimed at promoting freedom of expression, the rights and freedom of association and organisation, and the rights to assembly and free elections. These policies, along with free and independent media, are intended to enhance civil and political rights and empower individuals and grassroots groups to participate and thus play a bigger role in setting their nations' governance priorities.

Participants to the consultations expected that public service delivery would improve and that inequalities in accessing public services would lessen with greater citizen engagement. The Africa regional consultation concluded that increased participation of stakeholders and civil service organisations will not only result in greater demands for information but that such involvement contributes to greater accountability in addressing health epidemics at the community, national and international levels.

With the goal of improving participation, special attention should be paid to engaging indigenous, marginalized and young people—as well as women, who often face inequalities in their daily lives. These groups are usually under-represented; therefore, their greater voice in decision-making can improve transparency in service delivery and management of public affairs and greater demand for accountability. A female participant in the India national consultations expressed such assumptions as such:

There is a big line that differentiates young people from adults. Young people want to make a difference, when they have the knowledge of spaces within which to get involved and act as change makers. Such opportunities are connected to our passions, dreams and hopes for the future.**

"For the majority of people, their most direct experience of 'governance' is at local level through interaction with local extension agents, local agro-dealers, forest guards, fisheries officers, public health services, agricultural, social and education services. Even the best designed natural resource, social and economic policies will be ineffective in the absence of effective systems for service delivery, regulation, control of corruption and protection of rights. Inequalities in access to natural resources (rights to access land or water resources) and/or to inputs and services such as seeds, fertilizers or credit strongly limit agricultural productivity. Lack of transparency and information about social protection programmes, lack of awareness among possible beneficiaries, and wide 'administrative discretion' lead to the failure of such programmes to reach many of those in greatest need.

While there is not a direct correlation between the two issues, it can be observed that many states with low food and nutrition security lack the capacity to create enabling and coherent policy and legal framework, to be transparent and accountable to relevant stakeholders, and to enforce the rule of law and encourage gender equality. This is often accompanied by a lack of capacity and of opportunity, for the people, to take an active part in decision-making processes and hold governments to account.

—Contribution to the e-consultation on hunger, food and nutrition security, p. 287.

especially Citizens, members excluded groups, need greater capacity for articulating their voices. Decentralization of state planning and authority to the local level is one recommendation for improving engagement in policy formation and implementation. At the same time, when responsibility is passed to local governments, they need to have access to resources, skills, staff and assets to be successful. An assessment is needed of the types of governance architecture that can deliver services effectively. Another suggestion was to mandate village assemblies and citizen committees to plan and budget local expenditures. based on the belief that this could

motivate citizens to be directly involved in increasing political and financial accountability of governance. To develop effective governance solutions, diverse stakeholders need to be involved at the grassroots level to arrive at good practical policies, processes and decisions.

In addition, mechanisms need to be put in place for locally led citizens' monitoring. Virtually all of the final thematic and national consultation reports made a causal link between **increased monitoring and improved accountability**. Citizens and civil society groups can utilize information and communication technologies (ICTs) to monitor the performance of public institutions and report their evaluations. Other recommendations for participatory monitoring included providing feedback though crowdsourcing, participating in focus groups, attending local policy review meetings, and using citizen report cards and community scorecards to disseminate qualitative information about public services and policy outcomes.

Transparency and open data for better accountability

"Many government and civil initiatives were designed appropriately for addressing issues such as poverty and environmental degradation. Many of them saw huge investments from public sources and announcement of public policy to strengthen the implementation. However, these initiatives yielded sub-optimal results due to two broad categories of problems. The first is the poor capacity of implementing agencies, particularly state departments, to understand and appreciate issues related to poverty and environmental degradation. To make matters worse there were no accountability mechanisms to ensure quality results. Micro watershed development programme was cited as one good example of this challenge. The second overarching problem is that these initiatives require convergence of multiple institutions such as training agencies, finance institutions and markets. Very few programmes provided for such convergence from these resource institutions."

—India, report of post-2015 national consultations, p.53

Transparency issues were raised in relation to every major development challenge highlighted in the global thematic consultations. For example, improved transparency in health care policy implementation and budgeting was seen as helping increase clarity regarding payments. Participants indicated that increased transparency in the management of public resources, meanwhile, could help bolster environmental sustainability. Transparency in allocating public housing and land to rural populations was deemed critical for fighting inequality and for building social peace and cohesion. Respondents strongly supported more transparent tax policies and transparent appointment and promotion procedures in administrative offices.

To improve transparency and reduce corruption in all the thematic areas, monitoring systems are requiered to evaluate the implementation of policies and programmes. Naturally, the quality and impact of such systems depend on the degree to which the state encourages citizens' participation and engagement, as discussed above. At minimum, building effective monitoring systems for transparency requires that citizens, especially from marginalized groups, be informed about the laws and rules that

"Stakeholders do point out, however, that the low level of rights awareness amongst the population is an obstacle to active citizenship. When people are not fully aware of their rights and entitlements, it is difficult for them to claim them, or indeed to hold government officials accountable in case of wrongdoing. Many suggestions were raised, therefore, to boost rights awareness and build accountability mechanisms. There were calls to strengthen the rights awareness of youth, women, people with disabilities, ethnic minorities, employees and labour migrants in particular."

—Tajikistan, report of post-2015 national consultations, p. 24

directly affect them. Citizens also need to be informed about the place and time for public discussion lest their voices remain unheard. Reliable access to information and data are prerequisites for effective monitoring and evaluation of systems and investments in the full range of thematic areas, from health care to education and beyond. The results can and should be used to hold governments accountable.

At a more basic level, disaggregating data vertically by level of governance and by groups (age, sex, disability, and ethnic group and caste among others) was

highlighted as necessary to monitor progress and to address inequalities. Moreover, both processes and results need to be monitored using qualitative and quantitative data. New technologies like SMS messaging and crowd-sourcing, as well as traditional tools like surveys and focus groups, can be used for gathering data.

An important priority is that tax systems need to be made more transparent to limit tax avoidance and illicit flows. This also means that developed countries ought to demand transparency from companies operating under their jurisdiction, with those companies required to publicly demonstrate where they are operating and their tax compliance.

Strong accountability at all levels: International, national and subnational

The notion of accountability can be analysed in terms of three integral components: answerability, responsiveness and enforceability.**

Answerability means that actors who are to be held accountable provide information and justification for

their actions and decisions to those who hold them accountable. **Responsiveness** means that the actors or institutions in question recognize and openly engage with the wishes and priorities of the electorate. Lastly, **enforceability** entails that those in power are sanctioned for poor performance or for violations of their duties.

The thematic and national consultations did not offer many lessons on how to improve accountability in terms of the enforceability dimension. When it comes to abuses of power or poor performance, there was a recognition that accountability depends on effective and institutionalized systems of review that bring performance and duty violations to light in the first place. In specific sectors, consultations called for improving accountability of school administrations, hospital administrators, and health, education and environmental ministries through greater transparency and monitoring. As a result, recommendations by national consultations included reforms such as the establishment of inspector general offices, ombudsmen, human rights enforcement bodies, parliamentary oversight committees, open public forums, inquiry commissions and independent media.

In terms of answerability and responsiveness, the consultations placed great importance on increased citizens' participation and engagement (the main benefits of which are discussed previously in this publication). When citizens and civil society organizations are actively demanding and utilizing greater access to information, they are incentivizing actors and institutions entrusted with power to follow through on their commitments. Access to information and public disclosures are important aspects of transparency that can ensure greater answerability and hence accountability. Hence, increased citizens' engagement, enabled through civil society organizations and grassroots initiatives, which is believed to lead to improvements in monitoring and transparency already, is also a critical component of a mechanism that could ensure greater accountability.

Several consultation participants, primarily from least developed economies, stressed the importance of holding states and international organisations accountable for their expressed commitments made in terms of development assistance. Expanding the notion of accountability to include responsibility of institutions, organisations and actors beyond national borders was viewed by some as increasingly important in a globalized world economy. Public resources could be expanded, for example, through efforts to address corporate tax evasion, unfair taxation policies, discriminating rules of trade and finance, and burdensome sovereign debt relief arrangements. In the thematic consultation on environmental sustainability, ideas ranged from an international environmental court to global code of conduct to a global bill of rights supported by international legal mechanisms. At national level, a simple solution mentioned would be to publish national commitments for aid, development cooperation efforts, and funds committed to multilateral institutions. Taking these steps would enable civil society to hold the public and private sectors accountable for their resource commitments.

Generally speaking, the views on accountability and transparency reviewed across all global thematic and national consultations were nicely summarized in the governance consultations:

The post-2015 development framework requires stronger accountability of states as well as non-state actors such as international organisations and multinational corporations. Accountability needs to be ensured at all levels: global, national and subnational. This includes not only the responsibility for actions in the country where a government or institution has jurisdiction or where a business is based, but extends to their actions in other countries.**

Anti-corruption for institutional effectiveness

Creating a merit-based civil service was a frequently recommended strategy for fighting corruption. The central objective of this strategy is to decouple political appointments form civil service positions. To do this, civil services need to adopt hiring practices of most corporate human resource departments, which usually aim to hire experts as opposed to politically affiliated individuals. Civil servants need to be offered short- and long-term education and training, especially in the use of ICTs, to help improve professionalism and capacity.

Also needed are clear procedures for organising the work of institutions along with dedicated monitoring and feedback mechanisms. States should promote the attitude, through civic education, that working for the state is a meritorious work that is a vehicle for professional development and not for personal wealth accumulation.

Other recommendations for addressing corruption highlighted in national consultations included ensuring judicial predictability, impartiality and integrity. Participants recognized the role of corruption in undermining the enforcement of rules and regulations, allowing some individuals to be "held above the law." Effective accountability systems can ensure enforcement of the law in a fair and impartial manner, thereby contributing to the strengthening of the rule of law—"a principle of governance in which all persons, institutions and entities, public and private, including the state itself, are accountable to laws that are publicly promulgated, equally enforced and independently adjudicated."

Options for integrating transparency, accountability and anti-corruption in the Post 2015 development framework

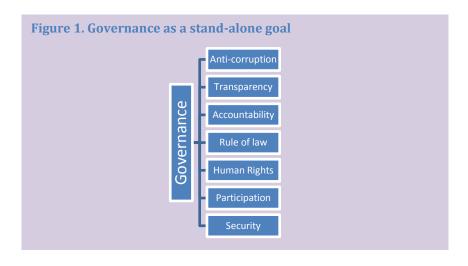
What the national and thematic consultations showed is that governance concerns dominated the discussion both as an important stand-alone development priority as well as governance as an enabler of other development outcomes. This section focuses on how to integrate the three key governance areas of work—transparency, accountability and anti-corruption—into the post-2015 development framework. It presents three alternatives that have been generally discussed in the global conversation for addressing the need to strengthen honest, responsive and open insitutions.

"It is very important to establish good governance, accountability and also political commitment in achieving food and nutrition security. Because in a country like Bangladesh, corruption is the main hurdle for eradicating poverty. Corruption is everywhere. The victims are the poor people, those who need help and those who seek services. From health care to the job sector, you have to bribe the authority. It becomes an open secret matter. Everyone knows but no one can do anything. Civil society is shouting but the government itself is corrupted. The security, law and order, police everyone is corrupted. [...] So political will, accountability and governance should be improved in the country. There should be a goal in the next agenda that corruption level should be declined by more than 50 percent by next five years."

—Contribution to the e-consultation on hunger, food and nutrition security, p. 256

a) Integrating governance as a stand-alone goal

The single most unifying message across national and thematic consultations was that poor governance and corruption pervade all development challenges. Thus, one possible option to address concerns emerging from the consultations is for Member-States to adopt a broad governance goal that measures progress in terms of key goverance areas: transparency, accountability and anti-corruption, rule of law, security, among others. Within this context, a governance goal can comprise a set of targets including public sector capacity, rule of law, access/rights to information, fiscal transparency and open budget, participation of citizens and other actors in monitoring services, etc. (see figure 1).



This approach was also suggested in the report of the High Level Panel on the Post- 2015 Devepment Agenda, which concluded that the future agenda should be driven by five transformative shifts, including "building effective, open and accountable inistutions for all"XXXV. The report recognized good governance at the core of human development and not as optional extras. The High Level Panel indicated that "We need a transparency revolution, so citizens can see exactly where and how taxes, aid and revenues from extractive industries are spent. These are ends as well as means"XXXVI.

Furthermore, the proposed Sustainable Development Goal 16 by the UN's Open Working Group (OWG) also takes into account the suggestions that transparency, accountability and anti-corruption should be a part of a stand-alone governance goal (see Table 2). The inclusion of these targets reinforces the recognition that good governance, the rule of law and anti-corruption at the national and international levels are essential for sustained, inclusive and equitable economic growth, sustainable development and the eradication of poverty and hunger.

Table 2. Targets on transparency, accountability and anti-corruption as proposed by the Open Working Group on Sustainable Development Goals**xxvii

16. Promote	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels						
16.4	By 2030 significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets, and combat all forms of organised crime.						
16.5	Substantially reduce corruption and bribery in all its forms.						
16.6	Develop effective, accountable and transparent institutions at all levels.						

b) Integrating transparency, accountability and anti-corruption as enablers of development solutions

The results from the thematic consultations suggest that governance-improving mechanisms such as transparency and accountability could also be better tailored as targets within other Sustainable Development Goals. The reasoning is that issues of accountability and transparency are important elements of policy frameworks needed to ensure equitable access to health and education services, to ensure equitable and sustainable supply of food, energy, and water and sanitation (among other likely high-profile goals or components of goals). Hence, development goals that would address access to education, such as "provide quality education and life-long learning," could include at least one accountability-specific and transparency-specific target." For example, the following target could assist in strengthening accountability for education outcomes: "build effective assessment systems linked to teaching and learning." The same goal could include the following target to promote transparency: "public officials, civil servants, and board trustees act visibly, predictably and understandably to promote participation and accountability." For the inequality goal, "eliminate all forms of discrimination and achieve gender equality," a transparency-enhancing target may require as a target the following: "time-bound requirements for the strengthening of data collection and dissemination of disaggregated information of women's participation in the economy." An accountability-enhancing target for the same goal might be "building capacity of girls, women and other groups subject to discrimination to make valid claims on all relevant duty bearers for appropriate and accessible services, protection, and access to justice, and opportunities for decent work."

This approach not only tailors governance improvement goals to sector-specific objectives; in addition, it can account for governance-enhancing efforts at the subnational level. An effort to enhance governance by publishing school budgets in Uganda, for example, led to a reduction in resource leakage and helped alleviate the problem of 'ghost' teachers.xiiv Similarly, subnational governance improvements in Pakistan had a positive impact on regional water and sanitation provision, as infant mortality rates were lowered—thus assisting efforts to achieve yet another MDG.xiv These are all subnational governance projects that would not necessarily register in national governance targets and yet they improve sectoral performance, especially in the area of public service delivery. Thus, this second approach, focusing on sector-specific outcomes, could be

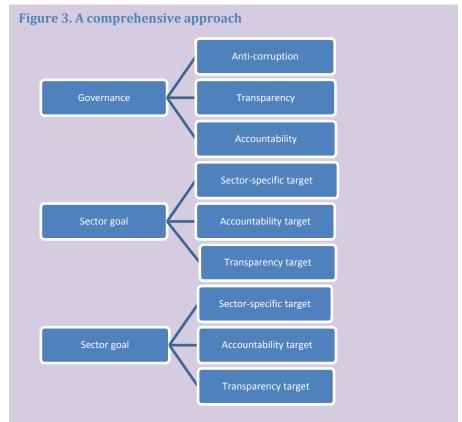
highly effective as well. The advantage of this second proposed approach, illustrated in Figure 2, is that it links governance improvements directly to such development outcomes.



c) Towards a comprehensive approach

It is important to note that the two approaches described above are not mutually exclusive. Anti-corruption, transparency and accountability priorities can be included within a separate governance goal and they can also be tailored as targets within other sector-specific policy objectives. Figure 3 illustrates this comprehensive approach, which essentially combines the other two approaches.

The comprehensive approach encompasses the perspectives offered by stakeholders engaged in the thematic and national consultations, and it is reflective of the framework adopted by the report of the High Level Panel of Eminent Persons on the Post-2015 Development Agenda. This approach, like the stand-alone goal, addresses transparency, accountability and anticorruption at a systemic level and draws attention to the importance of these governance principles for development outcomes. The comprehensive approach, for example, recognizes that efforts to mitigate corruption have national, regional and global implications that directly contribute to other goals such as poverty alleviation and social development. At the same time, it capitalizes on the ability of the governance principles as an enabler for sector-specific goals, targets and indicators.



SUGGESTED INDICATORS ON TRANSPARENCY, ACCOUNTABILITY AND ANTI-CORRUPTION

Despite progress over the last decade, measuring progress on reducing corruption and bribery in all forms continues to be challenging given that corruption takes place in a wide range of forms: bribery, money laundering, extortion, kickback, peddling influence, cronyism/clientelism, nepotism, patronage, insider trading, speed money, embezzlement, and the abuse of public property. Similarly, efforts to measures the effectiveness, accountability and transparency of institutions at all levels (global, regional, national and local) require a multiple set of measurable, meaningful and readily available indicators which have just started to be developed and implemented in some countries. However, the Post 2015 agenda poses a great opportunity to advance an iniatial agreement on indicators, targets and sources of information aimed at monitoring improvements in governance: transparency, accountability (veritical and horizontal) and anti-corruption.

Increased emphasis on indicators and data collection suggests that the post-2015 development framework will place an even greater requirement on member states and international organisations to provide resources for data collection and monitoring, particularly those indicators related to significantly reducing illicit financial flows, corruption and bribery. In many countries, resources need to be invested to improve the capacity of national statistical offices to collect data, apply analytical techniques, and disseminate data information. This also includes developing capacity for technical methods of estimation for filling data gaps. The High Level Panel report mentioned the data revolution and the need to build data systems to provide timely, consistent and disaggregated measure. Ensuring access to and use of such systems worldwide will require additional investments in countries' capacity for data collection, reporting and analysis. Strengthening the participation of donors in this regard should be considered.

This section highlights a sample of indicators that match the criteria determined in the High Level Panel report and expert meetings on adequate indicator construction. A review of the literature generated by the discussion among key international expert groups and organisations informed the selection. In the process of determining which among the many indicators for the post-2015 framework to include here, the report utilized two complementary strategies. First, preference was given to indicators that were most commonly cited in the literature, as this is an indication of a possible consensus developing among experts in favour of their use and likely support for inclusion into the final framework. Second, the report selected the indicators that most closely satisfy the criteria reported in national and global thematic consultations as outlined above.

In proposing indicators that directly correspond to issues and concerns raised by national and thematic conversation, this publication uses the following terminology established in the High Level Panel report: 1) **goals** constitute global development priorities, 2) **targets** refer to numeric and time-bound outcomes that denote progress towards achieving those goals, and 3) **indicators** are data points or metrics used to assess progress on individual targets.

Table 1. Terminology from High Level Panel reportxivii

Term	How it was used in High Level Panel (HLP) report	Example from MDGs
Goal	Expresses an ambitious, but specific, commitment. Always starts with a verb.	Reduce child mortality
Target	Quantified sub-components that will contribute in a major way to the achievement of a goal. Should be an outcome variable.	Reduce by two thirds, between 1990 and 2015, the under-five mortality rate
Indicator	Precise metric from identified databases to assess if target is being met (often multiple indicators used).	Under-five mortality rate Infant mortality rate Proportion of one-year olds immunized against measles

The following list of indicators is not exhaustive but is comprehensive enough to inform the debate on how to monitor progress building on existing efforts and sources of information available at global and national level. It also highlights where national data can be improved and used for these puroposes. The indicators are divided according to three areas of governance that this report is highlighting: anti-corruption (table 3), transparency (table 4) and accountability (table 5). That means some development priorities, such as protection of human rights and legal guarantees to free speech or political participation, even though relevant for governance, do not appear in the list below. This is not to say that these goals and areas are not important. Instead, they are excluded because they do not most directly speak to the three areas of governance discussed in this report.

The presentation of the proposed indicators corresponds to the "governance as a goal" approach for integrating accountability, transparency and anti-corruption into the post-2015 development framework. However, when it comes to individual indicators, suggestions are made in terms of whether the corresponding indicators can be applied in other thematic goals. Hence, the suggested list of indicators, and the corresponding table, can be used to develop any of the three approaches described above. For each area, the list includes suggested indicators and sources of data that could be used to monitor the indicator. The list also includes comments about strengths of particular indicators and ideas on how they could be mainstreamed across other development goals.

The following tables (number 3, 4 and 5) include: the list of indicators (column 1) and possible data sources (column 2) for relevant measures. Column 3 explains whether the data source relies on objective (fact-based) data or subjective (perception and opinion-based) data. States for each indicator and data source whether input or output measures are provided, and it also gives an indication of the data availability or level of coverage (national/globlal). Column 4 suggests some of the strengths of using the indicator and whether the indicator and data sources can be used when mainstreaming a particular transparency, accountability or anti-corruption target within other Sustainable Development Goals. In addition, for each indicator and source the tables include information about a document that has argued in favour of considering that specific indicator and

sources for inclusion in the Sustainable Development Goals framework (column 5).

The suggested indicators are not intended to be prescriptive; the aim is to be suggestive, thereby helping to facilitate a dialogue and discussion on including reliable and practical targets for the proposed goals. Moreover, a better definition of what these benchmarks might be is needed if more accountability is to be sought and relevant players held accountable.

Summary of target and indicator characteristics emerging form thematic and national consultations

- Take advantage of local/national control over indicator selection and data collection so as to generate 'national ownership'
- Employ a mix of objective and perception-based data and in the case of the latter give preference to locally informed expert perspectives
- Give preference to data sources that allow for disaggregation by gender, race, income group and region
- Employ a mix of quantitative and qualitative data
- Take advantage of information and communication technologies (ICTs) to enhance data-collection methods

Suggested indicator	Possible data source	Type of data Input /output data Global or national		Input /output data		Main strengths	Citation/source/pro posed by
Transparent operations of extractive industries	Extractive Industries Transparency Initiative (EITI)	Objective, self-reported	Output	National; global	Applicable to other sector- specific goals and targets	OHCHR/UNDP (2012); UNDP,UNICEF and PBSO (2013); UNTT (2013)	
	Resource Governance Index from National Revenue Watch Institute	Subjective, experts survey	Output	National		UNTT (2013)	
Extent to which national laws for detecting and preventing illicit financial flows are compliant with UNCAC	UNCAC gap analysis and self-assessment report	Objective, self- assessment	Input	National; some aspects can be globally compared	National ownership; self- assessment; implementation mechanism in place and enjoys political support; enjoys broad participation of civil society groups; input-based indicator	Global Integrity	
Volume of illicit financial flows measured in terms of trade mis- invoicing and transfer pricing	Global Financial Integrity	Objective	Output	National, global	Although not perfect, the amount of illicit financial flows could be estimated for each country using the global data set	Global Financial Integrity; IMF dataset	
Percentage of the anti-money laundering global recommendations implemented	Basel Institute on Governance Financial Task Action Force	Objective	Input; output	Global; national	Asssess the effectiveness of implemenatiom of international standards and regulations.	DFID Global Witness	
Extent to which national anti- corruption laws are compliant with UNCAC	UNCAC gap analysis and self-assessment report	Objective	Input	National; some aspects can be globally compared	National ownership; self- assessment; implementation mechanism in place and enjoys political support; enjoys broad participation of civil society groups; input-based indicator	UNDP (2012); UNTT (2013); Transparency International	
Number of individuals who report paying a bribe when	International Crime Victim's Survey	Survey, subjective	Output	National; global	National ownserhip because both sources utilize national surveys and local experts;	HLP report; Foresti et al.; UNTT (2013); Global Integrity; CIGI (2012)	
interacting with government officials	Transparency International Global Bribery Barometer	Survey, subjective	Output	National, global	tracks actual (fact-based) experience with corruption as opposed to perception;	UNDP, UNICEF and PBSO(2013); UNTT(2013)	
	Regional public opinion surveys	Survey, subjective	Output	National; regional	applicable to other sector- specific goal and targest,	HLP report; Foresti et al.; UNTT(2013); Global Integrity; CIGI(2012)	

Number of firms reporting that informal gifts or payments were needed to obtain services	Business Environment and Enterprise Survey (BEEPS)	Survey, subjective	Output	National	Survey of private firms that can be disaggregated into sectors and has relatively consistent coverage over time and countries; measures fact-based outcomes; applicable to other sector-specific goals and targets.	UNDP(2008)
Reported level of public perception of corruption	Transparency International Global Corruption Barometer	Survey, subjective	Output	National; global	Measures perception based outcome at firm level; based on original data and can disaggregated by sector to provide additional actionable items; TI survey is run by national organizations and local experts; possible to disaggregate by class and gender	CIGI (2012); UNTT (2013); UNDP (2008)
Number of firms that expect informal gifts or payments needed to obtain services	World Bank Enterprise Survey.	Firm-level survey, subjective	Output	National; global	Survey of private firms, can be combined in a "basket" with fact-based indicators of corruption to provide a complete sense of incidence and perception of corruption.	Olken and Pande; UNTT (2013)

Table 4. Suggested indicators for transparency and open data								
Suggested indicator	Possible data sources	Type of data Global or national Input/output			Main strengths	Citation/source/pro		
Citizens' right to information legally defined; national law or constitutional guarantee for the right to information.	National records; agency reports Global Right to	Objective, self-	National; global	Input	highlights access to information; this is an input based or process based indicator of institutional effectiveness; applicable to other sector-	Foresti et al.; UNDP (2012) OHCHR/UNDP (2012)		
National open data policy in place	National records; agency reports; The Open Data Index of Open Data Foundation	Objective	National; some aspects can be globally compared	Input	applicable to other sector- specific goals and targets; this is an input based or process based indicator of institutional effectiveness;	Article 19/Beyond Access/IFLA/Develop ment Initiatives/Civics (see Foresti et al.)		
Percentage of public requests for information fulfilled	Administrative data; agency reports	Objective	National	Output	Highlights use of information as opposed to access.	UNDP (2012)		
Percentage of public requests for information rejected and the grounds for rejection	Administrative data; agency reports	Objective	National	Output	Highlights use of information as opposed to access.	UNDP (2012)		

Suggested indicator	Possible data source	Type of data Input /output data Global or national			Main strengths	Citation/source/pr
Percentage of citizens who feel that they have adequate information on key aspects of government activities	Household Surveys	Subjective	National	Output	Can be combined in a "basket approach" with other indicators to provide an overall sense of both the rights and practice in the use of information by citizens (input and output based indicators)	UNDP (2012)
	Administrative data; agency reports	Objective	National	input	- Open Budget Index	OHCHR/UNDP (2012); UNDP (2012)
National and local governments disclose information on budgeting, revenues and expenditures	Open Budget Index	Subjective (peer review); objective data	National; global	Output	looks at when the data is published, whether it is available online, and how long it is open for parliamentary discussion; subjective (peer-review) and objective data.	Foresti et al.; HLP report; Global Integrity; UNDO, UNICEF and PBSO (2013); UNTT (2013); UNDP2008); UNDP2007); Transparency International
Legislation exists for corporate reporting on social and environmental impacts	National records; agency reports	Objective	National	Input	An indicator like this one would extend transparency and accountability to the private sector especially in terms of their impact on environmental resources; applicable to other sector-specific goals and targets	UNDP, UNICEF and PBSO (2013)

	indicators for accoun	-	F 6 . 3 . 4			
			Гуре of data bal or national			Citation/so
Suggested indicator	Possible data sources	Input/output			Main strengths	urce/propo sed by
Presence of	National records; agency reports	Objective	National	Input	National ownership; self- assessment; implementation mechanism in place and enjoys political support; enjoys broad	Global
'whistle-blower' legislation	UNCAC gap analysis and self- assessment report	Objective	National; some aspects can be globally compared	Input	participation of civil society groups; input-based indicator; applicable to other sector-specific goals and targets	Integrity
Percentage of people who say that officials who commit crimes go unpunished	Afrobarometer; household surveys	Subjective	National; can be globally compared	Output	Perception based indicator; combined with output indicators can provide a complete assessment of the presence of rights and use of these rights in practice (input + output based indicators)	UNDP (2013b)
Public officials have income, asset and conflict of interest disclosures	UNCAC gap analysis and self- assessment report	Objective	National; some aspects can be globally compared	Input	National ownership; self- assessment; implementation mechanism in place and enjoys political support; enjoys broad participation of civil society groups; input-based indicator	Global Integrity; UNDP, UNICEF and PBSO (2013)
Citizens have the right to access and do access disclosure records of members of the national legislature	Global Integrity Report	Objective/subj ective	National	Input; output	Provide a complete assessment of the presence of rights and use of these rights in practice (input + output based indicators)	UNTT(2013); UNDP(2007)
Percentage of people who say that they participated in a government-organised meeting or consultation	Surveys such as Afrobarometer, Arab Barometer	Subjective	National; regional	Output	Can be disaggregated; combined with previous two indicators to provide a complete assessment of the presence of rights and use of these rights in practice (input + output based indicators); applicable to other sector-specific goals and targets	UNDP (2012)
Citizen satisfaction with provision of public services (water, education, health, access to justice)	Citizen report cards; Focus groups	Subjective	National	Output	May be combined with previous indicators to provide a complete assessment of the presence of rights and use of these rights in practice (input + output based indicators); applicable to other sector-specific goals and targets	UNTT (2013); World We Want (governance

CONCLUDING REMARKS

The post-2015 development agenda and the SDGs provide a vital opportunity to address the gaps observed in MDG implementation regarding the integration of transparency, accountability and anti-corruption as part of the MDGs. As mentioned above, it is evident that accountable and inclusive institutions are needed across the board for sustainable development. When institutions, practices and policies are not inclusive, transparent and accountable, corruption risks become high and abuses can become systematic, hindering the progress on the SDGs. The experiences from the MDGs clearly show that up-scaling resources for development is a critical part of meeting the MDGs, but preventing the leakages of resources and making sure that revenue from growth or natural resources and funds received through development assistance are invested back into services and infrastructure is equally important. With this respect, building transparency, accountability and anti-corruption in post-2015 development agenda is crucial.

People all over the world have already spoken with their strong support for transparency, accountability and inclusive institutions. The UN My World survey has reached nearly 4 million votes worldwide with "Honest and responsive government" as the number 3 priority for citizens globally, after a good education and better healthcare. Transparency, accountability and anti-corruption have also been proposed by the Open Working Group on Sustainable Development Goals under the Goal 16 on governance. What is now required is to build momentum on these positive developments towards the final push for building transparency, accountability and anti-corruption in the post-2015 development agenda.

i UN System Task Team, 'Review of the Contributions of the MDG Agenda to Foster Development: Lessons for the post-2015 UN Development Agenda', Discussion Note (March 2012), 4-5.

ii UN Millennium Declaration, Article III. Available at www.un.org/millennium/declaration/ares552e.htm.

iii Anga R. Timilsina, 'Maximizing Development Dividends', UNDP Democratic Governance Insights 24 (2013).

iv Yim Yong Kim, "How technology is beating corruption" World Economic Forum (2014)

v United Nations Development Programme, User's Guide to Measuring Corruption (2008):7.

vi UNDP, 'Corruption and Development: Anti-Corruption Interventions for Poverty Reduction, Realization of the MDGs and Promoting Sustainable Development' (December 2008), 7. The same definition is used by Transparency International and is cited by the U4 Anti-Corruption Resource Centre.

vii UNDP, 'Corruption and Development: Anti-Corruption Interventions for Poverty Reduction, Realization of the MDGs and Promoting Sustainable Development' (December 2008), 5. The same definition is used by Transparency International and is cited by the U4 Anti-Corruption Resource Centre.

viii The complete description of anti-corruption efforts from the Anti-Corruption Resource Network also mentions "strengthening the capacity of civil society and the media as well as improving public integrity, strengthening the personal ethics of public and private officials, and perhaps even challenging social norms that encourage corruption." Available at www.u4.no/articles/the-basics-of-anti-corruption/#sthash.Kb0u60FX.dpuf.

ix This definition is provided by the Transparency Accountability Initiative, available at www.transparency-initiative.org/about/definitions.

x This definition is provided by the Transparency Accountability Initiative, available at www.transparency-initiative.org/about/definitions.

xi The World We Want, 'Global Thematic Consultation on Governance and Post-2015 Development Framework', final consultation report (2013), 12-13.

xii UN High Level Panel, 'A New Global Partnership: Eradicate Poverty and Transform Economies through Sustainable Development' (2013): 4,

 $xiii\ A\ description\ of\ this\ effort\ is\ available\ at\ www.worldwewant 2015. or g/the-global-conversation-begins.$

xiv www.worldwewant2015.org/

xv The list and more information are available at www.worldwewant2015.org/sitemap#thematic. When a synthesis report was not available, primary evidence was consulted instead. Such evidence comprised submissions to the e-consultations related to the specific consultation topics.

xvi Each of the secondary or primary sources consulted for this report was searched for any and all appearances of the terms related to accountability, transparency, and anti-corruption. The perspective discussed in relation to each term was noted so that similarities and differences in perspectives could be carefully analysed. The key messages from the evidence were also cross-referenced against two additional sources.

xvii Report on post-2015 national consultations in Montenegro, 2013, 20

xviii Report on post-2015 national consultations in Montenegro, 2013, 20

xix The World We Want, 'The Post-2015 Water Thematic Consultation Report', 2013, 5

xx Report on post-2015 national consultations in Tajikistan, 2013, 17

xxi Report on post-2015 national consultations in Tajikistan, 2013, 17

xxii Report on post-2015 national consultations in Serbia, 2013, 78

xxiii Report on post-2015 national consultations in India, 2013, 95

xxivThe World We Want, 'Making Education a Priority in the Post-2015 Development Agenda: Report on Global Thematic Consultation on Education', 2013.

xxv Report on post-2015 national consultations in Montenegro, 2013, 27

xxvi Report on post-2015 national consultations in Tajikistan, 2013, 21

xxvii Report on post-2015 national consultations in Serbia, 2013, 62

xxviii Report on post-2015 national consultations in Moldova, 2013, 46

xxix See, for example, national consultations in Albania, Montenegro and Tajikistan.

xxx Report on post-2015 national consultations in India, 96.

xxxi The World Bank, 'State-Society Synergy for Accountability, Lesson for the World Bank', Working Paper 30 (2004), 7.

xxxii Some of the thematic and national consultations cautioned that the focus on privatization and deregulation has led to the emergence of small and wealthy elites who protect their vested interests using political influence. Independent regulatory agencies are often subject to the same influence, which means that their role in ensuring accountability is compromised or at least their effectiveness is lowered. That means that citizens' views need to be listened to and acted upon. The state authorities need to take ownership of monitoring and evaluation systems to assess the impact and improve the effectiveness of legislation.

xxxiii The World We Want, 'Global Thematic Consultation on Governance and Post-2015 Development Framework', final consultation report (2013), 24.

xxxiv UNDP, 'Rule of Law and Development', Issue Brief, January 2013, 4.

xxxv Report of the High Level Panel of Eminent Persons on the Post-2015 Development Agenda, 2014, 7.

xxxvi Report of the High Level Panel of Eminent Persons on the Post-2015 Development Agenda, 2014, 7.

xxxvii Open Working Group on Sustainable Development Goals, outcome document. Available at http://sustainabledevelopment.un.org/focussdgs.html.

xxxviii Report of the High Level Panel of Eminent Persons on the Post-2015 Development Agenda, 2014, 7.

xxxix Brookings Institute, Center for Universal Education

xl Transparency and Accountability Initiative, available at www.transparency-initiative.org/about/definitions

xli The World We Want, 'Addressing Inequalities: Synthesis Report on the Global Thematic Consultations', 2013, 78.

xlii The World We Want, 'Addressing Inequalities: Synthesis Report on the Global Thematic Consultations', 2013, 80.

xliii The World We Want, 'Addressing Inequalities: Synthesis Report on the Global Thematic Consultations', 2013, 78

xliv Anga R. Timilsina, 'Maximizing Development Dividends', UNDP Democratic Governance Insights 24 (2013), 4

xlv Leni Wild and Gina Berg, 'Are We Making Progress with Building Governance Into the Post-2015 Development Framework?', ODI Brief, February (2013).

xlvi UNDP, 'Anti-Corruption Interventions for Poverty Reduction, Realization of the MDGs and Promoting Sustainable Development', A Primer on Corruption and Development, 2008.

xlvii The table is reproduced from the UN High Level Panel report 'A New Global Partnership' (2013), 57.

xlviii In some cases multiple data sources are suggested for a single indicator.

xlix Following UNDP's 'Measuring Corruption' guide (2008), 'input' refers to indicators (and measures) that track the presence of rules, procedures or governance institutions. This would be a de jure indicator. 'Output' refers to indicators (and measures) that try to assess de facto outcomes of the governance system. These indicators are difficult to measure and usually rely on the use of proxies.